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INDIVIDUAL INCOME TAX

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FOREWORD

This bulletin is a summary of the Minnesota Individual Income Tax returns filed in 1979 for the 1978 tax year. The first section contains a summary of filing requirements and an explanation of terms used. These are followed by a summary analysis section and a family income section. The Statistical Appendix contains tables for returns filed in 1979, by size of Minnesota Gross Income, by size of Minnesota Taxable Income, by city and by county.

September 1980 Commissioner of Revenue

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1978 INDIVIDUAL INCOME TAX STATISTICS

Introduction

The individual income tax statistics in this bulletin were tabulated from the 1978 Individual Income Tax Returns filed in 1979.

SUMMARY OF FILING REQUIREMENTS

The income requirements for filing an individual income tax return for 1977 were as follows:

Filing Status	Gross Income
Single	$1,700
Single and 65 or over or blind	2,300
Single and 65 or over and blind	2,900
Married	2,700*
Married and one is 65 or over or blind	3,100*
Married and both are 65 or over or one is 65 or over and one is blind	3,400*
Married and both are blind	3,400*
Married and both are 65 or over and one is blind or one is 65 or over and both are blind	3,900*
Married and both are 65 or over and both are blind	4,400*

* Combined Gross Income

Every individual whose tax liability exceeded allowable credits regardless of income was required to file a return. If an individual's gross income was less than the appropriate amount listed above and the employer withheld taxes, the individual could file a Minnesota individual income tax return to get a refund of those taxes.

EXPLANATION OF TERMS

I. Taxable and No-Tax Returns

The distinction between taxable and no-tax returns was based on whether or not a tax liability, as defined below, was reported on the return. On a no-tax return, a taxable income may have been reported, but the personal and dependent credits, the credit for income taxes paid to other states, the feedlot pollution control equipment credit, the political contribution credit and the low income credit reduced the liability to zero.

II. Filing Status

There were four filing statuses for individuals who filed 1978 individual income tax returns. These were as follows:

Single
Married, filing joint return (includes Married, filing separately, spouse does not file)
Married, filing separately on the combined return
Married, filing separate returns

On 1978 returns, married couples had the option of filing either jointly or separately regardless of whether they filed jointly or separately for federal income tax purposes. Married couples in which each spouse had an income usually filed separately because the couple's tax liability is lower if the tax rates are applied to the income of each spouse separately than if the tax rates are applied to the combined income of husband and wife. The same tax rate schedule applied to all types of filers. Married couples who filed separately could choose to file separately on the combined return or on separate returns.

On all tables in this bulletin except those in the Family Income Section, each spouse of a married couple which filed separately is counted separately, as an individual filer. In the Statistical Appendix each joint return is counted as one filer, married persons who filed separately on the combined return are counted as two filers, married persons who filed separately on two returns are counted as two filers, and each single person is counted as one filer. Only in the Family Income Section are married couples which filed separately treated as a single family unit. (See explanation on page 15).

III. Income and Deductions

A. Federal Adjusted Gross Income

In order to compute his Minnesota income tax liability, the taxpayer first entered on line 1 of his Minnesota income tax return the federal adjusted gross income reported on line 31 of the 1978 federal form 1040 or on line 10 of the 1978 Short Form 1040A. If a married couple filed a joint federal return but they filed separately for Minnesota income tax purposes, each spouse reported what his federal adjusted gross income would have been had each filed separate federal returns.

B. Minnesota Gross Income

Certain modifications were required to be made to federal adjusted gross income in determining Minnesota gross income. These modifications do not apply to all taxpayers. Some of the required modifications are listed below.

1) Additions to federal adjusted gross income

The largest aggregate addition to federal adjusted gross income was the federal tax refund received in 1978. Because federal tax withheld or paid during 1978 was allowed as a deduction in determining Minnesota adjusted gross income, the refunds of federal taxes were reported as income to the extent that the deduction of federal income taxes resulted in a reduction of Minnesota income taxes paid in a previous year. In 1978, a total of $566,353,471 in federal income tax refunds was added to taxpayers' federal adjusted gross income in determining Minnesota gross income. Other additions to federal adjusted gross income amounted to $215,110,231. Generally these additions were expense, loss or exempt income items which were subtracted from gross income for federal income tax purposes but which were required to be included in gross income for state income tax purposes. These additions were made only by those taxpayers who subtracted these items from their gross income in determining their federal adjusted gross

income for federal income tax purposes. The items included: moving expenses, if the taxpayer moved out of Minnesota; employee business expenses incurred while a resident of another state or incurred in connection with income not taxable by Minnesota; farm losses which exceed the state limit on farm loss deductions; losses sustained on property or businesses located outside Minnesota; estate or trust losses sustained outside the state; and interest on bonds of another state or governmental unit of another state if the interest is exempt from federal taxation. Certain other expenses and losses were also required to be added to federal adjusted gross income in determining Minnesota gross income.

2) Subtractions from federal adjusted gross income

Certain income items which were taxable for federal income tax purposes and were included in federal adjusted gross income were exempt from the Minnesota income tax and were subtracted from federal adjusted gross income in determining Minnesota gross income. The total amount of these subtractions in 1978 was $1,554,317,703. Some of the items subtracted were: state income tax refunds if included in federal adjusted gross income; certain portions of military pay; interest on United States bonds which is exempted from state taxation by federal law; public employee retirement pay; income and gains from property located outside Minnesota; losses sustained on property within Minnesota which have not already been subtracted from gross income in determining federal adjusted gross income, and gains of trusts or estates on property located outside Minnesota. Certain other income items may also be subtracted from federal adjusted gross income in determining Minnesota gross income.

For a more complete explanation of the additions and subtractions made in determining Minnesota gross income, see pages 5 and 6 of the 1978 Individual Income Tax Forms and Instructions located at the end of this bulletin.

C. Federal Income Tax Deduction

A taxpayer was allowed to deduct from his Minnesota gross income the total amount of federal income tax paid or withheld during the taxable year, but he could not deduct any federal income tax on income that was not taxed by the State of Minnesota. If a taxpayer had more than one employer and more than $1,070.85 in F.I.C.A. tax was withheld, he deducted the excess over $1,070.85. If husband and wife filed separately, the federal income tax was deducted from the income of the person who actually paid the tax. The federal income tax was deducted from Minnesota gross income to arrive at Minnesota adjusted gross income.

D. Minnesota Adjusted Gross Income

Minnesota adjusted gross income is equal to Minnesota gross income minus the federal tax deduction. Minnesota adjusted gross income is the basis for determining the standard deduction.

E. Personal Deductions

Taxpayers had the option of taking the standard deduction or of itemizing personal deductions - with the exception that in the case of married couples filing separately both spouses had to take the

same type of deduction. One spouse could not itemize deductions while the other spouse took the standard deduction. The standard deduction was equal to 10% of Minnesota adjusted gross income, with a maximum of $1,000 for a person with a Minnesota adjusted gross income of $10,000 or more. Both spouses of a married couple filing separately were allowed to take a standard deduction of up to $1,000. Taxpayers who chose to itemize deductions were allowed to deduct unreimbursed medical and dental expenses, taxes-including Minnesota real estate taxes, car licenses, gasoline tax, sales tax and federal telephone tax-interest paid, contributions, casualty or theft losses, union dues and tax return preparation fees. Married couples filing separately on the combined return were permitted to apportion itemized deductions between the spouses in such a manner as to minimize the combined tax liability of the couple. For married couples filing separate returns, each spouse was allowed to deduct only those expenses actually paid by that spouse with the exception that deductible expenses paid from joint funds were allowed to be apportioned between the spouses.

F. Taxable Income

Personal deductions-either standard or itemized-were subtracted from Minnesota adjusted gross income to arrive at taxable income. If taxable income was less than $10,000, the gross tax was determined by use of a look-up table provided in the instructions. If taxable income was $10,000 or over, the schedule of tax rates was used.

IV. Tax Liability

The rates of the individual income tax for taxable year 1978 were as follows:

Taxable Income		Rate of Tax
First	$ 500	1.6%
Second	500	2.2
Next	1,000	3.5
Next	1,000	5.8
Next	1,000	7.3
Next	1,000	8.8
Next	2,000	10.2
Next	2,000	11.5
Next	3,500	12.8
Next	7,500	14.0
Next	7,500	15.0
Next	12,500	16.0
Over	40,000	17.0

The gross tax is calculated by applying the above tax rates to the taxpayer's taxable income. After the gross tax was calculated, the nonrefundable credits (personal and dependent credits, credit for income tax paid to other states, pollution control equipment credit, political contributions credit, homemaker credit, National Guard credit and the the low income credit) were subtracted to arrive at the tax liability as shown in the statistical tables.

It should be noted that the tax liability in the Statistical Appendix for each married person who filed separately on the combined return is an approximate amount because of the manner in which the net tax was reported on the return. After the gross tax was determined for each spouse, the gross tax amounts were combined, and the combined nonrefundable credits for both spouses were subtracted from the combined gross tax to arrive at a combined net tax liability for the couple. Since the data in the Statistical Appendix is tabulated by individual filer rather than by married couple, it was necessary to apportion the nonrefundable credits between the spouses in order to derive a net tax liability amount for each individual. An arbitrary assignment of the nonrefundable credits was made in the computer program which generated the statistical reports. The credits were applied against the tax of the spouse with the higher gross tax, with any excess being applied to the other spouse's liability.

V. Credits

A. Nonrefundable Credits - Nonrefundable credits are credits against the gross tax liability which can only reduce a taxpayer's liability to zero-if these credits exceed the tax liability, the excess credits cannot be refunded to the taxpayer.

1) Personal and Dependent Credits

The State of Minnesota allowed a nonrefundable personal credit against the tax rather than a personal exemption against taxable income as on the federal income tax return. In 1978, a credit of $40 was allowed for the taxpayer, his spouse and each of his dependents. An additional credit of $20 each was allowed to a taxpayer and his spouse age 65 or over. A blindness credit of $20 each was allowed to the taxpayer and his spouse. A credit for deafness of $20 each was allowed for the taxpayer, his spouse and for deaf dependents. If a taxpayer or spouse claimed two or more of the additional credits (over 65, blind, deaf) they were allowed a credit of $10 for each of these additional credits claimed in excess of one.

The apportionment of credits for part-year residents was no longer required.

Nonresidents were allowed to claim only that proportion of their personal and dependent credits determined by dividing their gross income from Minnesota by their gross income from all sources. Nonresidents were allowed at least $5 in personal and dependent credits.

In the tabulation of data by individual filer for married persons filing separately on the combined return, the total amount of personal and dependent credits was assigned to the spouse with the higher gross tax, with any excess being assigned to the other spouse.

2) Low Income Credit

Beginning with the 1975 return, a nonrefundable credit was allowed to taxpayers with low incomes which eliminated all or part of their tax liability. The tax liability was completely eliminated if the

total household income (federal adjusted gross income plus certain nontaxable income items) of both the taxpayer and spouse was below the following exclusion levels based on the number of people in each household.

Number in Household	Income Exclusion
1	$4,800
2	5,800
3	6,900
4	7,800
5	8,400
6 or more	8,900

If the total household income of husband and wife was above the exclusion level, an alternative method of computing the tax was provided. The alternative tax was equal to 15% of the excess of the total household income over the exclusion level. If the tax computed using this alternative method was less than the gross tax computed from the tax rate schedule minus the other nonrefundable credits, the taxpayer was allowed to pay the alternative tax and take a credit for the difference between the alternative tax and and the net tax computed in the regular manner.

The low income credit could be claimed only by one spouse of a married couple filing separately. Anyone who was a dependent of another taxpayer could not claim the credit. Dependent was defined as a person receiving more than half of his total support from another taxpayer.

The total household income used in computing the low income credit included: federal adjusted gross income with certain additions, and all nontaxable income including the 50% of net long term capital gains which was excluded from federal adjusted gross income, exempt interest income, dividend exclusions, cash public assistance and relief, all pensions and annuities, social security benefits, workers compensation, unemployment benefits, nontaxable strike benefits and "loss of time" insurance benefits. For married couples, the income of both spouses from these sources must be added together in determining total household income.

The aggregate low income credit amounts reported on the tables in this bulletin include the total amount of the credits allowed both for taxpayers whose tax liability was completely forgiven and for taxpayers whose liability was reduced by application of the low income credit. On those tables in which the data is presented by individual filer, the low income credit taken by a married couple filing separately was assigned to the husband's record.

3) Credit for Income Tax Paid to Other States

A nonrefundable credit was allowed to Minnesota residents for income taxes paid to other states on income from wages or professional services, excluding the states of Arizona, California, Indiana, Maryland, Michigan, New Mexico, West Virginia, and the District of Columbia.

The credit was determined by computing the percentage that the gross income earned in another state bears to Minnesota gross income. This percentage was multiplied by the Minnesota gross tax minus personal credits to arrive at the credit for income tax paid to other states. The credit could not exceed the amount of tax actually paid to the other state and could not reduce the Minnesota income tax to less than it would have been if the income earned in the other state(s) had not been used in computing Minnesota taxable income.

A credit against the Minnesota income tax was also allowed to residents of Arizona, California, Indiana, Maryland, Michigan, New Mexico, West Virginia, and the District of Columbia for the income taxes paid in these other states on income from wages earned in Minnesota. The credit was determined by computing the percentage that wage income earned in Minnesota bears to total income from all sources. This percentage was multiplied by the tax liability due in the taxpayer's state of residence to arrive at the credit allowable for income tax paid to other states.

The total amount of credit claimed on 12,709 returns for 1978 was $2,462,290. This item is not shown separately on the tables in the Statistical Appendix.

Minnesota's reciprocity agreements with Wisconsin and North Dakota provide that compensation received by residents of these states for the performance of services within Minnesota is excluded from Minnesota gross income to the extent that the compensation is subject to income tax in the state of residence. Wisconsin and North Dakota allow a similar exclusion of compensation received by Minnesota residents in those states.

4) Feedlot Pollution Control Equipment Credit

Beginning January 1, 1971, a credit of 10 percent of the cost of pollution control equipment was allowed to feedlot operators to control pollution. In 1978, 2,061 claimed a total feedlot pollution control equipment credit of $1,405,612. This item is not shown separately on the tables.

5) Political Contribution Credit

Beginning with the 1974 return an individual could claim a nonrefundable credit against the tax for political contributions in lieu of claiming the amount as an itemized deduction. This credit could be claimed only for contributions paid to a political candidate seeking nomination or election to a statewide office, a Minnesota legislative office, or a Minnesota Supreme Court or district court judicial office or paid to a political party which has candidates seeking these same offices. The candidate also must have signed an agreement with the Minnesota Board of Ethical Practices to limit campaign spending. The credit is equal to 50% of the contribution, with a maximum credit of $25. The maximum credit is $50 for a married couple filing a combined or joint return. For married persons filing separately on the combined return, the total amount of political contributions credit was assigned to the person with the higher gross tax for presentation in this report.

6) Homemaker Credit

Beginning with the 1978 return, families in which one unemployed parent stayed home to care for a child 12 years old or younger could claim a credit of $50. The federal adjusted gross income of the family must have been $25,000 or less to qualify for this credit. In 1978, 83,580 returns claimed a total homemaker credit of $4,184,175.

7) National Guard Credit

Just for tax year 1978 a $140 credit was allowed only to members of the Army or Air National Guard in ranks from private through captain. In 1978, 9,163 returns claimed a total National Guard credit of $1,296,237.

B. Refundable Credits - Refundable credits are credits against the net tax liability remaining after the nonrefundable credits have been subtracted from the gross tax. If the refundable credits exceed the net tax liability, the excess amount of credit is refunded to the taxpayer.

1) Property Tax Refund

A separate statistical report, 1978 Property Tax Relief for Minnesotans, containing detailed information on the property tax refund and the people who claimed it is available from the Minnesota Department of Administration, Documents Section.

For 1978, a renter, a disabled person or a homeowner age 65 or over was allowed to take the full amount of their property tax refund as a credit against their individual income tax liability or receive the full amount as a refund. The Form M-1PR was filed with the individual income tax return if a credit was being claimed or was filed before August 31, 1979, if the full amount was to be refunded.

Homeowners under the age of 65 and not disabled were not permitted to use the amount of their property tax refund as a credit on their income tax. The property tax refund was refunded as a direct cash refund.

For 1978, 268,412 renters under age 65 claimed a total property tax refund of $55,601,612; 269,070 senior citizens and disabled persons claimed a total property tax refund of $67,085,400; and 347,570 homeowners under age 65 claimed a total property tax refund of $67,345,471. Of these amounts, 252,542 renters claimed $55,835,267 and 60,200 senior citizens claimed $16,079,039 credit on their 1978 individual income tax returns.

2) Exempt Agricultural Electricity Credit

Beginning in 1969, a refundable credit against the income tax was allowed to a person who paid Minnesota sales tax on the purchase of electricity used or consumed in agricultural production. For 1978, a total credit of $324,167 was claimed on 8,542 returns. This item is not shown separately on the tables in the Statistical Appendix.

3) Minnesota Child and Dependent Care Credit

Beginning in 1977, a credit equal to 50 percent of the amount claimed on the 1978 federal form 1040 for child and dependent care expenses could be claimed on the Minnesota individual income tax return. Certain restrictions applied. If a filer had only one dependent, no credit was allowed if the person's income was $15,000 or more and the maximum credit was $150. If a filer had two or more dependents, no credit was allowed if the person's income was $18,000 or more and the maximum credit was $300. In both cases, the maximum credit was reduced by $.05 for each dollar the person's income was over $12,000.

To be eligible for the credit, a married couple had to file a combined return and the income limitations applied to the combined income of the couple.

VI. Number of Dependents

The number of dependents shown on the tables in the Statistical Appendix does not include the taxpayer and his spouse. Dependent was defined as an individual who received more than half of his support from the taxpayer during the year.

The taxpayer was asked to enter the number of his dependents in a block on the return. The inconsistency from year to year in taxpayers completing the box and in the procedure to correct taxpayer errors is largely responsible for the change in the number of dependents from year to year as shown on the historical tables. For 1970 each return was edited before data entry and the dependents listed were counted and coded manually. For 1971 to 1973 the the procedures resulted in an incomplete count of dependents.

For returns for 1974 to 1978, the number of dependents was determined by a formula method using the amount of dollars claimed as personal and dependent credits. The results of this computer method appear to be quite accurate.

VII. $1 Checkoff

Beginning with the 1974 return, an individual whose tax liability was at least one dollar could designate that one dollar of his tax be paid into the state elections campaign fund. In the case of a joint return on which husband and wife had a combined tax liability of at least two dollars, each spouse could designate one dollar to the fund. The dollar could be designated either for the state election campaign fund's general account or for a specified political party.

VIII. Location of Residence

On the 1978 return, the taxpayer was asked to report his county and city of residence separately from his mailing address. Mailing address is not always a reliable indication of where people live, since the post office through which an individual receives his mail may be located in a community other than the one in which he lives. For example, if a person lives in a township, the name of the township is usually not the same as the mailing address.

NOTE: Detail may not add to total due to rounding and to the elimination of data in cells containing three or fewer returns so that information that could possibly identify an individual was not disclosed. Where possible, groups were combined to prevent disclosure.

TABLE A

INDIVIDUAL INCOME TAX
RATES, CREDITS, AND FILING REQUIREMENTS
SINCE 1933

Calendar Years	Normal Rates		Surtax	Filing Requirements		Personal Exemptions		
	Lowest	Highest		Married	Single	Married	Single	Dependent
1933-1936	1 %	5 %	-	$5,000	$5,000	$2,000	$1,200	$250
						Personal Credits		
						Married	Single	Dependent
1937-1942	1	10	-	5,000	5,000	$30	$10	$ 5
1943-1948	1	10	-	2,000	1,000	30	10	10
1949-1954*	1	10	5% before credits	2,000	1,000	30	10	10
1955-1956*	1	10	5% before credits 5% after credits	2,000	1,000	30	10	10
1957-1958	1	10	10% after credits	2,000	1,000	30	10	10
1959-1960	1	10.5	10% after credits	1,500	750	30	10	14
1961-1964	1**	10.5	15% after credits	1,500	750	30	10	15
1965-1970	1.5**	12	-	1,500	750	38	19	19
1971	1.55	13.5	-	1,800	1,000	40	20	20
1972-1977	1.6	15	-	1,800	1,000	42	21	21
1978	1.6	17	-	2,700	1,700	80	40	40
1979	1.6	17	-	3,400	2,300	110	55	55

* From 1949-1956 there was annual filing fee of $5.00.

** 1961 and 1962 - Minimum tax was computed by a special step based on 1% of adjusted gross income as defined by the 1961 Legislature.

1963, 1964, 1965, and 1966 - Minimum tax computation base was revieed from adjusted gross income to gross income by the 1963 Legislature.

SUMMARY ANALYSIS

Of the 2,324,253 persons who filed 1978 Minnesota Individual Income Tax Returns, 64.2% were married and 35.8% were single. The 1,492,330 married persons represented 880,991 couples. For 69% of the married couples, each spouse had an income and filed separately. Although joint returns in some cases may have represented the incomes of two people, generally married persons filed separately if each had an income because it would result in a lower state tax liability. The breakdown by type of filer and a comparision with returns from previous years is presented below:

NUMBER OF FILERS BY FILING STATUS
(% Change from Previous Year)

Filing Status	1974	1975	1976	1977	1978	For 1978 % of Total Filers
Married-Joint Return	343,778*	300,094 (-12.7)	291,925 (-2.7)	224,173 (-23.2)	269,652 (20.3)	11.6
Married-Combined Return	964,920	1,048,404 (8.7)	1,105,356 (5.4)	1,252,982 (13.4)	1,204,546 (-3.9)	51.8
Married-Separate Returns	32,366	30,397 (-6.1)	23,905 (-21.4)	25,701 (7.5)	18,132 (-29.5)	0.8
Total-Married	1,341,064	1,378,895 (2.8)	1,421,186 (3.1)	1,502,856 (5.7)	1,492,330 (-0.7)	64.2
Single Filers	682,361	677,942 (-0.6)	727,004 (7.2)	773,541 (6.4)	831,923 (7.5)	35.8
Total Filers	2,023,425	2,056,837 (1.7)	2,148,190 (4.4)	2,276,397 (6.0)	2,324,253 (2.1)	100.0

* Includes Married-Joint and Married-Separate, Spouse Does Not File.

The average gross incomer per filer increased from $9,207 in 1977 to $10,502 in 1978. A tax liability was reported on 83% of all returns filed, and the average gross income of these filers was $12,167 compared to $10,498 the previous year. There is a considerable difference in average income among the various types of filers. A comparison of average incomes for the last four years is presented below:

AVERAGE MINNESOTA GROSS INCOME
(% Change from Previous Year)

Filing Status	1974	1975	1976	1977	1978
Married-Joint Return	$11,979*	$12,255 (2.3)	$13,000 (6.1)	$13,076 (0.6)	$15,315 (17.1)
Married-Combined Return	8,763	9,064 (3.4)	9,873 (8.9)	10,263 (4.0)	11,697 (14.0)
Married-Separate Returns	7,128	8,046 (12.9)	8,048 (0.0)	8,232 (2.3)	9,418 (14.4)
Total-Married	9,548	9,736 (2.0)	10,485 (7.7)	10,648 (1.6)	12,323 (15.7)
Single Filers	5,155	5,595 (8.5)	5,980 (6.9)	6,409 (7.2)	7,237 (12.9)
All Filers	$8,067	$8,371 (3.8)	$8,960 (7.0)	$9,207 (2.8)	$10,502 (14.1)

* Includes Married-Joint and Married-Separate, Spouse Does Not File

Single filers had an average income of $7,237 which was 59% of the $12,323 average of all married filers. The total number of single filers who are dependents of other taxpayers is not known. Therefore, the extent to which the average income of single filers is weighted by the income of students who work part time or only during the summer is not known.

The number of filers who itemized their deductions increased by 1.8% over the previous year, compared to a 2.6% increase in the number of persons using the standard deduction. 63.5% of all filers itemized their deductions, but the proportion 26.9% was much lower for single people.

In aggregate, taxable income increased by 16.8% over the previous year. Overall, 68.3% of Minnesota gross income was taxable, with 15.4% deducted for federal income tax paid and 16.8% deducted as personal deductions. Generally, the ratio of taxable income to gross income decreased as income increased, due primarily to the deduction of the federal income tax.

The following table contains the distribution of taxable income into the taxable income brackets, to show the amount of income that was taxed at each rate according to the graduated rate schedule. For example, the first $500 of each filers income is in the "not over $500" category.

DISTRIBUTED TAXABLE INCOME OF TAXABLE RETURNS

Taxable Income Bracket	Tax Rate	Taxable Income	% of Total
$ 1 - 500	1.6%	$ 941,404,388	5.87%
501 - 1,000	2.2	916,852,446	5.71
1,001 - 2,000	3.5	1,770,743,232	11.03
2,001 - 3,000	5.8	1,628,554,906	10.15
3,001 - 4,000	7.3	1,474,344,614	9.18
4,001 - 5,000	8.8	1,325,492,513	8.26
5,001 - 7,000	10.2	2,202,599,928	13.72
7,001 - 9,000	11.5	1,633,738,027	10.18
9,001 - 12,500	12.8	1,756,846,098	10.94
12,501 - 20,000	14.0	1,345,580,343	8.38
20,001 - 27,500	15.0	406,791,052	2.53
27,501 - 40,000	16.0	282,137,263	1.76
$40,001 And Over	17.0	367,915,983	2.29
TOTAL		$16,053,000,793	100.00%

The total tax liability on 1978 Minnesota individual income tax returns filed in 1979 was $1,261,086,337, an increase of 17.2% over the previous year. The increase is a result of the increase in taxable income and the shift of taxable income into higher brackets. The number of filers who incurred a tax liability increased by 194 compared to 1977.

The average tax liability on taxable returns increased by 17.1% from $559 on 1977 returns to $654 on 1978 returns.

The average income per filer in the seven-county metropolitan area was 29% higher than the average income of the 80 outstate counties-$11,945 compared to $9,269. Washington County once again had the highest average income per filer. The average income of $12,454 for Washington County was 17% higher than the average of $10,652

for all counties. Olmsted, Lake, and Sherburne counties joined the seven metropolitan area counties at the top of the list of counties with the highest average income. The lowest average income per filer was in Lincoln County where the average was only $6,916.

County	Average Income	Number of Filers
Washington	$12,454	57,531
Dakota	12,237	105,609
Hennepin	12,166	584,636
Anoka	11,626	98,974
Ramsey	11,508	274,593
Scott	11,368	22,818
Olmsted	11,221	54,992
Lake	11,212	6,876
Sherburne	10,748	13,712
Carver	10,688	19,506

FAMILY INCOME

The information presented on the tables in this section of the bulletin differs from that in the Statistical Appendix in the way that the returns of the married people who filed separately were handled. In the Family Income Section a married couple which filed separately is treated as a single family unit. In the Statistical Appendix each individual filer is treated as a separate unit and the data is distributed by the size of each filer's income.

The information reported by married persons who filed separately on the combined return was tabulated twice - one tabulation by individual filer, which was used in the Statistical Appendix, and one tabulation by the combined record of husband and wife, which was used for the Family Income Section. The data for the 602,273 couples who filed separately on the combined return were distributed in this section by the size of their combined Minnesota gross income. Because of the relatively small number involved, the data for the 18,132 couples who filed separately on two returns were distributed in the same proportions as the distribution for those who filed on the combined return.

Because of the method used in this section to combine data for married people filing separately, the totals for various data items may differ when compared to the corresponding totals in the Statistical Appendix. For example, the federal adjusted gross income for all filers in the Statistical Appendix is $25,178,177,340 while the corresponding figure in the Family Income Section is $25,175,689,283. The reason for the difference is that married couples who filed separately, where one of the spouses had a loss, were treated differently in the two sections. In the Statistical Appendix the negative income was treated as a zero while in the Family Income Section the loss was subtracted from the other spouse's income when the two incomes were combined before distribution by size of income.

The data for married couples who filed jointly, including married persons who filed separate returns and their spouse did not file, and for single persons were treated the same in both sections. If a husband and wife each had an income they usually filed separate returns so that a joint return normally represented one income.

Information from the no-tax returns has been included in the following tables and has been distributed by size of Minnesota gross income, along with the taxable returns.

In the tables that follow, the number of taxpaying units for married people is the number of couples. The average figures for married couples represent the average per couple, not per individual.

1978 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND MARITAL STATUS

TABLE B

NUMBER OF TAXPAYING UNITS

Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Number	% of Total	Number	% of Total	Number	% of Total
$ 1 - 999	19,827	2.23%	69,341	8.34%	89,168	5.18%
1,000 - 1,999	12,028	1.35	96,094	11.55	108,122	6.28
2,000 - 2,999	15,895	1.79	94,776	11.39	110,671	6.43
3,000 - 3,999	20,914	2.35	77,908	9.37	98,822	5.74
4,000 - 4,999	22,101	2.48	62,637	7.53	84,738	4.92
5,000 - 5,999	21,897	2.46	53,748	6.46	75,645	4.39
6,000 - 6,999	22,466	2.52	48,285	5.80	70,751	4.11
7,000 - 7,999	21,775	2.45	43,676	5.25	65,451	3.80
8,000 - 8,999	21,998	2.47	39,926	4.80	61,924	3.60
9,000 - 9,999	21,885	2.46	35,612	4.28	57,497	3.34
10,000 - 10,999	22,620	2.54	31,762	3.82	54,382	3.16
11,000 - 11,999	22,986	2.58	27,517	3.31	50,503	2.93
12,000 - 12,999	24,698	2.78	23,878	2.87	48,576	2.82
13,000 - 13,999	25,983	2.92	20,416	2.45	46,399	2.69
14,000 - 14,999	27,409	3.08	17,251	2.07	44,660	2.59
15,000 - 19,999	155,744	17.50	53,943	6.48	209,687	12.18
20,000 - 29,999	261,533	29.38	27,511	3.31	289,044	16.79
30,000 - 39,999	91,292	10.26	4,244	.51	95,536	5.55
40,000 - 49,999	26,453	2.97	1,361	.16	27,814	1.61
50,000 - 99,999	24,827	2.79	1,582	.19	26,409	1.53
$100,000 And Over	5,726	.64	455	.06	6,181	.36
TOTAL ALL RETURNS	890,057	100.00%	831,923	100.00%	1,721,980	100.00%

TABLE C

FEDERAL ADJUSTED GROSS INCOME

Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
$ 1 - 999	$ 142,282,897	.75%	$ 136,152,820	2.19%	$ 278,435,717	1.11%
1,000 - 1,999	73,166,920	.39	182,609,964	2.94	255,776,884	1.02
2,000 - 2,999	99,547,789	.52	265,318,812	4.27	364,866,601	1.45
3,000 - 3,999	126,208,541	.67	293,081,241	4.72	419,289,782	1.66
4,000 - 4,999	148,628,875	.78	296,513,257	4.77	445,142,132	1.77
5,000 - 5,999	162,166,211	.85	306,504,335	4.93	468,670,546	1.86
6,000 - 6,999	182,218,866	.96	318,676,023	5.13	500,894,889	1.99
7,000 - 7,999	191,807,409	1.01	330,175,727	5.31	521,983,136	2.07
8,000 - 8,999	214,586,946	1.13	339,131,186	5.46	553,717,132	2.20
9,000 - 9,999	230,578,079	1.22	336,736,379	5.42	567,314,458	2.25
10,000 - 10,999	259,843,757	1.37	331,483,356	5.33	591,327,113	2.35
11,000 - 11,999	280,578,203	1.48	313,450,181	5.04	594,028,384	2.36
12,000 - 12,999	320,300,887	1.69	295,415,804	4.75	615,716,691	2.45
13,000 - 13,999	361,020,737	1.90	272,574,284	4.39	633,595,021	2.52
14,000 - 14,999	403,361,383	2.13	247,276,435	3.98	650,637,818	2.58
15,000 - 19,999	2,724,204,894	14.37	913,448,784	14.70	3,637,653,678	14.45
20,000 - 29,999	6,289,427,734	33.17	634,855,271	10.21	6,924,283,005	27.50
30,000 - 39,999	3,055,191,931	16.11	143,299,781	2.31	3,198,491,712	12.70
40,000 - 49,999	1,152,672,170	6.08	61,025,689	.98	1,213,697,859	4.82
50,000 - 99,999	1,603,354,429	8.46	105,533,209	1.70	1,708,887,638	6.79
$100,000 And Over	940,153,199	4.96	91,125,888	1.47	1,031,279,087	4.10
TOTAL ALL RETURNS	$18,961,300,857	100.00%	$6,214,388,426	100.00%	$25,175,689,283	100.00%

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1978 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND MARITAL STATUS

TABLE D

MINNESOTA GROSS INCOME

Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
$ 1 - 999	$ 4,411,697	.02%	$ 34,809,057	.58%	$ 39,220,754	.16%
1,000 - 1,999	18,240,209	.10	145,383,622	2.42	163,623,831	.67
2,000 - 2,999	39,821,624	.22	235,715,218	3.92	275,536,842	1.13
3,000 - 3,999	72,958,234	.40	270,949,203	4.50	343,907,437	1.41
4,000 - 4,999	98,580,767	.53	280,634,051	4.66	379,214,818	1.55
5,000 - 5,999	119,367,477	.65	295,350,412	4.91	414,717,889	1.70
6,000 - 6,999	144,599,400	.79	313,271,620	5.20	457,871,020	1.87
7,000 - 7,999	161,623,753	.88	327,236,823	5.44	488,860,576	2.00
8,000 - 8,999	185,005,962	1.01	339,162,804	5.63	524,168,766	2.15
9,000 - 9,999	205,677,491	1.12	337,813,930	5.61	543,491,421	2.23
10,000 - 10,999	234,929,208	1.28	333,138,523	5.53	568,067,731	2.33
11,000 - 11,999	261,461,532	1.42	316,077,731	5.25	577,539,263	2.37
12,000 - 12,999	305,260,433	1.66	298,184,567	4.95	603,445,000	2.47
13,000 - 13,999	346,695,151	1.88	275,256,420	4.57	621,951,571	2.55
14,000 - 14,999	392,784,555	2.13	249,866,659	4.15	642,651,214	2.63
15,000 - 19,999	2,701,243,927	14.69	924,551,008	15.36	3,625,794,935	14.85
20,000 - 29,999	6,300,110,684	34.26	642,350,472	10.67	6,942,461,156	28.44
30,000 - 39,999	3,050,248,982	16.59	144,025,534	2.39	3,194,274,516	13.09
40,000 - 49,999	1,151,751,321	6.26	60,441,001	1.00	1,212,192,322	4.97
50,000 - 99,999	1,604,651,795	8.73	104,415,392	1.73	1,709,067,187	7.00
$100,000 And Over	988,827,681	5.38	91,917,510	1.53	1,080,745,197	4.43
TOTAL ALL RETURNS	$18,388,251,883	100.00%	$6,020,551,557	100.00%	$24,408,803,440	100.00%

TABLE E

FEDERAL INCOME TAX DEDUCTIONS

Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
$ 1 - 999	$ 7,209,926	.25%	$ 5,025,634	.58%	$ 12,235,560	.32%
1,000 - 1,999	1,932,621	.07	9,114,133	1.05	11,046,754	.29
2,000 - 2,999	3,118,299	.11	14,916,201	1.72	18,034,500	.48
3,000 - 3,999	4,219,030	.15	19,496,487	2.24	23,715,517	.63
4,000 - 4,999	5,461,211	.19	23,351,533	2.69	28,812,744	.77
5,000 - 5,999	7,331,256	.25	28,233,369	3.25	35,564,625	.95
6,000 - 6,999	9,423,093	.32	33,066,568	3.81	42,489,661	1.13
7,000 - 7,999	11,437,648	.39	37,482,957	4.31	48,920,605	1.30
8,000 - 8,999	34,974,087	1.21	41,471,128	4.77	76,445,215	2.03
9,000 - 9,999	16,980,666	.59	43,892,326	5.05	60,872,992	1.62
10,000 - 10,999	21,046,215	.73	45,791,712	5.27	66,837,927	1.78
11,000 - 11,999	24,303,783	.84	45,600,181	5.25	69,903,964	1.86
12,000 - 12,999	44,786,681	1.55	44,950,818	5.17	89,737,499	2.39
13,000 - 13,999	35,250,851	1.22	43,370,420	4.99	78,621,271	2.09
14,000 - 14,999	41,284,402	1.43	40,784,289	4.70	82,068,691	2.18
15,000 - 19,999	318,865,981	11.02	163,715,530	18.85	482,581,511	12.83
20,000 - 29,999	890,193,212	30.77	126,299,712	14.54	1,016,492,924	27.03
30,000 - 39,999	503,845,363	17.42	30,706,294	3.53	534,551,657	14.21
40,000 - 49,999	216,380,094	7.48	13,879,631	1.60	230,259,725	6.12
50,000 - 99,999	374,568,631	12.95	28,279,341	3.26	402,847,972	10.71
$100,000 And Over	319,918,857	11.06	29,269,646	3.37	349,188,503	9.28
TOTAL ALL RETURNS	$2,892,531,907	100.00%	$868,697,910	100.00%	$3,761,229,817	100.00%

1978 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND MARITAL STATUS

TABLE F

PERSONAL DEDUCTIONS

Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
$ 1 - 999	$ 9,146,757	.28%	$ 7,103,214	.88%	$ 16,249,971	.40%
1,000 - 1,999	5,019,985	.15	18,028,688	2.23	23,048,673	.56
2,000 - 2,999	9,516,080	.29	33,483,509	4.15	42,999,589	1.05
3,000 - 3,999	20,227,706	.62	41,512,842	5.14	61,740,548	1.51
4,000 - 4,999	29,814,219	.91	41,828,170	5.18	71,642,389	1.75
5,000 - 5,999	34,402,180	1.04	41,883,944	5.19	76,286,124	1.87
6,000 - 6,999	38,258,574	1.17	43,075,297	5.33	81,333,871	1.99
7,000 - 7,999	40,715,114	1.24	44,263,345	5.48	84,978,459	2.08
8,000 - 8,999	44,105,461	1.34	45,112,183	5.59	89,217,644	2.18
9,000 - 9,999	47,420,924	1.44	43,916,699	5.44	91,337,623	2.23
10,000 - 10,999	52,432,392	1.60	42,982,719	5.32	95,415,111	2.33
11,000 - 11,999	55,990,143	1.71	40,367,746	4.99	96,357,889	2.36
12,000 - 12,999	64,000,134	1.95	37,960,369	4.70	101,960,503	2.49
13,000 - 13,999	69,987,656	2.13	34,062,449	4.22	104,050,105	2.55
14,000 - 14,999	78,038,799	2.38	31,095,435	3.85	109,134,234	2.67
15,000 - 19,999	510,273,059	15.55	117,715,490	14.58	627,988,549	15.36
20,000 - 29,999	1,109,062,908	33.80	86,237,191	10.68	1,195,300,099	29.23
30,000 - 39,999	502,647,046	15.32	19,749,583	2.45	522,396,629	12.78
40,000 - 49,999	183,648,913	5.60	8,518,695	1.06	192,167,608	4.70
50,000 - 99,999	238,705,746	7.27	14,579,512	1.81	253,285,258	6.19
$100,000 And Over	138,123,349	4.21	13,972,903	1.73	152,096,252	3.72
TOTAL ALL RETURNS	$3,281,537,145	100.00%	$807,449,983	100.00%	$4,088,987,128	100.00%

TABLE G

TAXABLE INCOME

Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
$ 1 - 999	$ 3,111,197	.03%	$ 28,795,793	.66%	$ 31,906,990	.19%
1,000 - 1,999	13,379,183	.11	120,399,728	2.76	133,778,911	.80
2,000 - 2,999	29,238,223	.24	189,702,170	4.34	218,940,393	1.31
3,000 - 3,999	50,513,109	.41	212,277,262	4.86	262,790,371	1.58
4,000 - 4,999	65,044,930	.53	217,303,420	4.97	282,348,350	1.70
5,000 - 5,999	79,100,523	.64	226,623,410	5.19	305,723,933	1.84
6,000 - 6,999	97,995,736	.80	238,311,872	5.46	336,307,608	2.02
7,000 - 7,999	110,695,127	.90	246,361,785	5.64	357,056,912	2.14
8,000 - 8,999	127,476,954	1.04	253,280,064	5.80	380,757,018	2.29
9,000 - 9,999	141,994,879	1.15	250,549,833	5.74	392,544,712	2.36
10,000 - 10,999	162,537,512	1.32	244,856,615	5.61	407,394,127	2.45
11,000 - 11,999	181,682,896	1.48	230,300,152	5.27	411,983,048	2.47
12,000 - 12,999	212,251,438	1.73	215,459,982	4.93	427,711,420	2.57
13,000 - 13,999	241,988,105	1.97	197,953,063	4.53	439,941,168	2.64
14,000 - 14,999	273,805,845	2.23	178,069,443	4.08	451,875,288	2.71
15,000 - 19,999	1,873,217,573	15.24	643,675,434	14.74	2,516,893,007	15.11
20,000 - 29,999	4,302,705,225	35.01	430,181,699	9.85	4,732,886,924	28.41
30,000 - 39,999	2,044,871,790	16.64	93,896,618	2.15	2,138,768,408	12.84
40,000 - 49,999	752,521,971	6.12	38,226,748	.87	790,748,719	4.75
50,000 - 99,999	992,695,350	8.08	62,348,462	1.43	1,055,043,812	6.33
$100,000 And Over	532,755,007	4.33	49,027,544	1.12	581,782,551	3.49
TOTAL ALL RETURNS	$12,289,582,573	100.00%	$4,367,601,097	100.00%	$16,657,183,670	100.00%

1978 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND MARITAL STATUS

TABLE H

PERSONAL CREDITS

Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Amount	% of Total	Amount	%of Total	Amount	% of Total
$ 1 - 999	$ 2,282,654	1.86%	$ 2,542,476	6.57%	$ 4,825,130	2.99%
1,000 - 1,999	1,315,633	1.07	3,881,537	10.04	5,197,170	3.23
2,000 - 2,999	1,792,837	1.46	4,084,504	10.56	5,877,341	3.65
3,000 - 3,999	2,434,752	1.99	3,517,214	9.09	5,951,966	3.69
4,000 - 4,999	2,629,180	2.15	2,898,470	7.50	5,527,650	3.43
5,000 - 5,999	2,621,379	2.14	2,528,825	6.54	5,150,204	3.20
6,000 - 6,999	2,744,598	2.24	2,281,682	5.90	5,026,280	3.12
7,000 - 7,999	2,726,510	2.23	2,099,964	5.43	4,826,474	3.00
8,000 - 8,999	2,789,396	2.28	1,943,822	5.03	4,733,218	2.94
9,000 - 9,999	2,828,009	2.31	1,747,400	4.52	4,575,409	2.84
10,000 - 10,999	2,976,466	2.43	1,571,279	4.06	4,547,745	2.82
11,000 - 11,999	3,028,431	2.47	1,373,868	3.55	4,402,299	2.73
12,000 - 12,999	3,304,089	2.70	1,202,796	3.11	4,506,885	2.80
13,000 - 13,999	3,509,131	2.87	1,031,113	2.67	4,540,244	2.82
14,000 - 14,999	3,745,223	3.06	886,325	2.29	4,631,548	2.87
15,000 - 19,999	21,805,839	17.81	2,900,522	7.50	24,706,361	15.34
20,000 - 29,999	37,855,983	30.92	1,668,387	4.31	39,524,370	24.53
30,000 - 39,999	13,329,875	10.89	277,819	.72	13,607,694	8.45
40,000 - 49,999	3,948,022	3.23	90,922	.24	4,038,944	2.51
50,000 - 99,999	3,879,471	3.17	113,602	.29	3,993,073	2.48
$100,000 And Over	884,284	.72	30,829	.08	915,113	.56
TOTAL ALL RETURNS	$122,431,762	100.00%	$38,673,356	100.00%	$161,105,118	100.00%

TABLE I

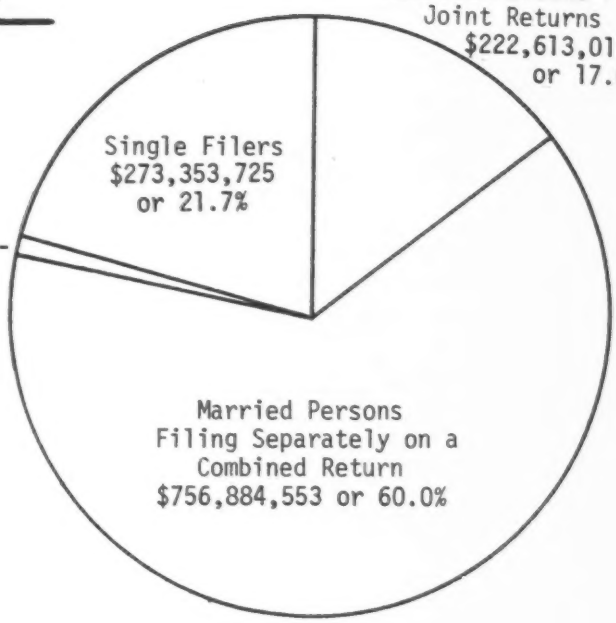
TAX LIABILITY

Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
$ 1 - 999	$ 190,407	.02%	$ 152,041	.06%	$ 342,448	.03%
1,000 - 1,999	56,375	.01	210,316	.08	266,691	.02
2,000 - 2,999	77,671	.01	1,412,639	.52	1,490,310	.12
3,000 - 3,999	151,758	.02	3,165,238	1.16	3,316,996	.26
4,000 - 4,999	311,457	.03	4,508,782	1.65	4,820,239	.38
5,000 - 5,999	673,369	.07	7,131,953	2.61	7,805,322	.62
6,000 - 6,999	1,423,440	.14	10,366,256	3.79	11,789,696	.94
7,000 - 7,999	2,287,198	.23	12,582,523	4.60	14,869,721	1.18
8,000 - 8,999	3,553,445	.36	14,330,931	5.24	17,884,376	1.42
9,000 - 9,999	4,907,853	.50	15,403,067	5.63	20,310,920	1.61
10,000 - 10,999	6,470,741	.66	16,137,091	5.90	22,607,832	1.80
11,000 - 11,999	8,193,338	.83	16,039,099	5.87	24,232,437	1.92
12,000 - 12,999	10,461,600	1.06	15,808,003	5.78	26,269,603	2.09
13,000 - 13,999	12,874,249	1.30	15,216,630	5.57	28,090,879	2.23
14,000 - 14,999	15,529,665	1.57	14,229,274	5.20	29,758,939	2.36
15,000 - 19,999	122,803,215	12.45	55,691,837	20.37	178,495,052	14.17
20,000 - 29,999	338,145,741	34.28	42,034,340	15.38	380,180,081	30.18
30,000 - 39,999	186,052,907	18.86	10,407,231	3.81	196,460,138	15.60
40,000 - 49,999	77,922,977	7.90	4,503,095	1.65	82,426,072	6.54
50,000 - 99,999	120,302,075	12.20	7,964,085	2.91	128,266,160	10.18
$100,000 And Over	73,932,978	7.50	6,059,295	2.22	79,992,273	6.35
TOTAL ALL RETURNS	$986,322,459	100.00%	$273,353,726	100.00%	$1,259,676,185	100.00%

STATISTICAL APPENDIX

1978 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

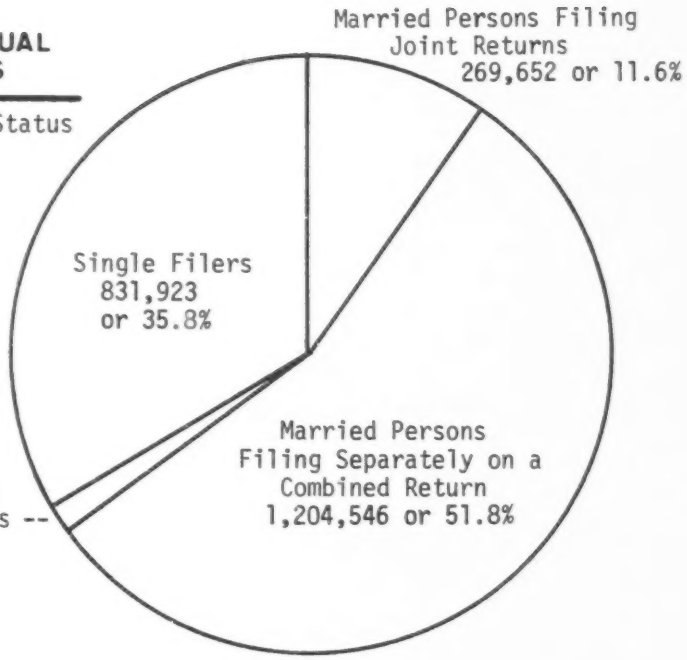
Total Tax Liability
by Type of Filer


Married Persons Filing Joint Returns
$222,613,011 or 17.6%
Single Filers
$273,353,725 or 21.7%
Married Persons Filing Separately on Two Returns --
$8,235,046 or 0.7%
Married Persons Filing Separately on a Combined Return
$756,884,553 or 60.0%

Total Tax Liability
$1,261,086,337

1978 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

Number of Filers by Filing Status



Total Number of Filers
2,324,253

1978 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA GROSS INCOME

TABLE 1

ALL FILERS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	398,031	$ 1,419,363,157	$ 974,213,704	$ 117,753,481	$ 607,948,394	163,652	$ 24,174,066	-0-
Taxable Returns								
$ 1 - 499	67,575	37,734,304	13,444,767	1,762,812	12,988,330	2,484	90,066	399,276
500 - 999	38,955	47,055,699	28,787,549	775,732	27,549,629	1,709	77,103	547,148
1,000 - 1,999	72,823	150,925,182	111,536,203	3,918,250	103,769,503	3,891	528,042	2,176,030
2,000 - 2,999	120,618	348,405,963	300,676,190	30,653,199	265,195,184	4,765	2,845,220	5,284,571
3,000 - 3,999	112,458	439,251,743	392,418,535	22,737,066	336,092,553	6,849	3,221,071	9,582,274
4,000 - 4,999	103,246	511,028,215	464,426,862	31,852,522	385,126,911	10,269	3,510,933	13,395,710
5,000 - 5,999	107,513	631,293,027	590,997,822	48,206,594	477,850,819	14,608	4,245,143	18,692,021
6,000 - 6,999	104,199	709,370,997	676,642,484	61,975,468	536,378,845	19,940	4,595,938	25,231,521
7,000 - 7,999	99,343	768,082,170	744,666,896	74,607,674	579,862,677	25,365	4,890,479	30,400,866
8,000 - 8,999	95,493	832,223,095	811,414,577	87,015,804	620,966,919	32,554	5,283,489	35,086,224
9,000 - 9,999	88,512	855,844,632	840,100,791	95,971,637	630,450,169	38,552	5,503,279	37,867,772
10,000 - 10,999	83,479	888,822,750	875,896,181	105,858,584	643,367,253	42,241	5,679,485	40,811,950
11,000 - 11,999	77,471	899,309,256	890,497,840	112,568,028	641,861,028	45,460	5,741,947	42,601,314
12,000 - 12,499	37,337	460,772,668	457,297,562	59,463,254	324,733,027	24,796	2,986,308	22,181,795
12,500 - 12,999	35,533	454,932,669	452,982,737	60,301,274	318,170,141	25,585	2,965,925	22,065,604
13,000 - 13,999	67,701	920,734,069	913,300,435	124,378,280	634,484,154	53,419	6,012,747	45,126,630
14,000 - 14,999	62,864	915,253,771	911,151,983	127,807,693	622,676,022	57,337	6,060,290	45,641,291
15,000 - 19,999	252,159	4,369,067,800	4,370,094,083	657,351,476	2,899,061,673	297,732	28,530,909	229,882,524
20,000 - 29,999	211,194	4,988,144,809	5,013,238,196	835,808,630	3,249,490,889	340,084	29,086,416	298,765,960
30,000 - 39,999	45,498	1,549,044,310	1,545,051,548	288,929,986	986,667,263	80,530	6,700,792	105,133,910
40,000 - 49,999	16,575	736,008,222	735,546,813	153,434,957	459,978,749	29,867	2,475,675	53,415,067
50,000 - 99,999	20,438	1,354,361,649	1,356,738,178	344,551,429	804,905,272	38,468	3,130,036	104,019,301
$100,000 AND OVER	5,238	891,147,183	939,241,256	313,545,987	491,193,783	8,907	769,746	72,777,568
Taxable Returns	1,926,222	23,758,814,183	23,436,149,488	3,643,476,336	16,053,000,793	1,205,412	134,931,051	1,261,086,337
Total All Returns	2,324,253	$25,178,177,340	$24,410,363,192	$3,761,229,817	$16,660,949,187	1,369,064	$161,105,118	$1,261,086,337

MINNESOTA GROSS INCOME	Personal Deductions: Itemized NUMBER	Itemized AMOUNT	Standard NUMBER	Standard AMOUNT	TOTAL AMOUNT	Low Income Credit NUMBER	Low Income Credit AMOUNT	Political Contributions Credit NUMBER	Political Contributions Credit AMOUNT	$1 Checkoff AMOUNT
No-Tax Returns	137,379	$ 277,958,209	260,652	$ 47,489,624	$ 325,447,833	64,710	$5,427,481	4,263	80,021	$ 43,512
Taxable Returns										
$ 1 - 499	60,981	1,366,806	6,594	127,084	1,493,890	7	191	11	438	1,199
500 - 999	33,169	281,784	5,786	412,187	693,971	46	937	11	124	960
1,000 - 1,999	52,300	1,101,770	20,523	3,251,091	4,352,861	456	16,552	32	490	3,232
2,000 - 2,999	50,011	3,886,744	70,607	16,449,477	20,336,221	1,363	61,004	406	4,734	10,926
3,000 - 3,999	56,252	15,704,410	56,206	18,095,775	33,800,185	4,706	447,656	865	12,474	11,050
4,000 - 4,999	56,469	28,117,370	46,777	19,245,881	47,363,251	17,696	1,411,405	1,172	17,201	10,658
5,000 - 5,999	55,904	39,373,561	51,609	25,666,591	65,040,152	10,031	543,221	1,621	27,818	12,268
6,000 - 6,999	55,654	50,215,727	48,545	28,255,174	78,470,901	4,051	408,072	1,728	30,924	12,486
7,000 - 7,999	55,446	61,057,991	43,897	29,259,452	90,317,443	3,232	397,067	1,747	33,652	12,481
8,000 - 8,999	55,202	73,317,653	40,291	30,226,152	103,543,805	2,375	287,703	2,041	39,550	12,709
9,000 - 9,999	52,853	84,120,122	35,659	29,659,486	113,779,608	1,385	171,036	2,151	40,966	12,903
10,000 - 10,999	51,908	98,067,528	31,571	28,725,780	126,793,308	701	81,472	2,210	43,544	13,231
11,000 - 11,999	50,677	109,977,632	26,794	26,112,648	136,090,280	184	14,363	2,300	45,493	13,537
12,000 - 12,499	25,729	61,575,646	11,608	11,566,857	73,142,503	159	13,478	1,137	22,388	6,855
12,500 - 12,999	25,061	64,077,420	10,472	10,452,332	74,529,752	159	12,301	1,158	22,667	6,813
13,000 - 13,999	49,665	136,457,772	18,036	18,018,903	154,476,675	61	4,246	2,524	51,109	14,465
14,000 - 14,999	48,674	146,543,672	14,190	14,180,275	160,723,947	57	4,559	2,713	54,358	14,457
15,000 - 19,999	216,499	778,141,775	35,660	35,646,597	813,788,372	-0-	-0-	13,604	276,856	73,644
20,000 - 29,999	199,738	916,977,716	11,456	11,453,591	928,431,307	-0-	-0-	19,119	410,253	84,894
30,000 - 39,999	44,187	268,626,001	1,311	1,309,479	269,935,480	-0-	-0-	7,467	186,660	21,945
40,000 - 49,999	16,224	121,958,926	351	351,000	122,309,926	-0-	-0-	3,826	109,316	7,786
50,000 - 99,999	20,158	207,626,122	280	280,000	207,906,122	-0-	-0-	6,069	204,054	8,602
$100,000 AND OVER	5,169	136,150,335	69	69,000	136,219,335	-0-	-0-	2,080	89,610	1,704
Taxable Returns	1,337,930	3,404,724,483	588,292	358,814,812	3,763,539,295	46,669	3,855,272	76,032	1,720,711	368,805
Total All Returns	1,475,309	$3,682,682,692	848,944	$406,304,436	$4,088,987,128	111,379	$9,282,753	80,295	$1,800,732	$412,317

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1978 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA GROSS INCOME

TABLE 2

MARRIED PERSONS FILING JOINT RETURNS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	69,972	$ 453,466,074	$ 249,792,368	$ 34,924,224	$ 138,606,507	89,786	$ 9,484,002	$ -0-
Taxable Returns								
$ 1 - 499	296	5,150,075	37,389	354,986	28,692	354	31,238	119,944
500 - 999	386	9,001,423	290,575	37,939	223,149	321	25,157	7,347
1,000 - 1,999	895	22,163,449	1,351,754	187,634	1,009,929	839	40,676	36,487
2,000 - 2,999	1,262	25,367,499	3,180,596	375,098	2,468,977	909	60,817	53,801
3,000 - 3,999	2,393	27,481,237	8,502,969	675,107	6,840,328	848	180,604	111,751
4,000 - 4,999	3,423	35,290,990	15,494,812	1,070,251	12,109,472	1,598	317,344	225,853
5,000 - 5,999	4,595	43,831,109	25,355,369	1,824,157	19,042,980	2,438	465,393	433,463
6,000 - 6,999	5,757	55,019,923	37,457,194	2,867,384	27,910,455	3,715	610,102	777,094
7,000 - 7,999	6,580	62,870,353	49,400,491	3,900,146	36,632,142	5,539	756,814	1,181,179
8,000 - 8,999	7,445	78,053,690	63,380,293	5,282,609	46,585,176	8,443	939,601	1,720,008
9,000 - 9,999	7,728	84,892,233	73,381,661	6,338,562	51,124,538	10,948	1,061,961	2,255,188
10,000 - 10,999	7,745	91,649,426	81,323,606	7,646,966	57,978,380	11,496	1,083,071	2,861,142
11,000 - 11,999	7,859	99,126,304	90,356,785	8,996,069	63,553,343	12,011	1,113,597	3,449,907
12,000 - 12,499	4,090	53,849,399	50,111,325	5,091,674	34,893,025	6,547	593,312	2,011,224
12,500 - 12,999	4,063	54,199,607	51,802,933	5,408,107	36,050,176	6,612	593,110	2,163,912
13,000 - 13,999	8,304	119,488,804	112,085,406	12,225,377	77,517,181	14,063	1,232,983	4,861,144
14,000 - 14,999	8,470	127,999,820	122,798,187	13,908,540	84,338,889	14,866	1,275,401	5,626,159
15,000 - 19,999	43,689	774,350,857	764,774,726	96,298,723	518,899,698	81,079	6,768,102	39,443,295
20,000 - 29,999	52,182	1,247,079,196	1,251,016,870	185,867,341	831,413,685	107,935	8,532,555	75,974,989
30,000 - 39,999	12,853	443,119,135	436,032,893	74,402,147	282,921,809	27,294	2,135,125	30,106,444
40,000 - 49,999	4,343	194,219,134	192,360,546	36,938,848	121,733,619	9,327	721,716	14,139,230
50,000 - 99,999	4,406	292,488,352	287,579,044	66,057,682	173,849,589	9,920	753,454	22,509,999
$100,000 AND OVER	916	161,736,875	161,739,484	50,966,521	86,045,690	1,862	148,487	12,563,439
Taxable Returns	199,680	4,108,448,890	3,879,814,908	586,721,868	2,575,170,922	338,964	29,442,632	222,613,011
Total All Returns	269,652	$4,561,914,964	$4,129,607,276	$621,646,092	$2,713,777,429	428,750	$38,926,634	$222,613,011

MINNESOTA GROSS INCOME	Personal Deductions: Itemized NUMBER	Itemized AMOUNT	Standard NUMBER	Standard AMOUNT	TOTAL AMOUNT	Low Income Credit NUMBER	Low Income Credit AMOUNT	Political Contributions Credit NUMBER	Political Contributions Credit AMOUNT	$1 Checkoff AMOUNT
No-Tax Returns	33,446	$ 91,997,146	36,526	$10,302,383	$102,299,529	9,601	$1,138,432	1,067	$ 26,627	$11,285
Taxable Returns										
$ 1 - 499	182	296,157	114	3,012	299,169	-0-	-0-	7	300	28
500 - 999	66	28,628	320	21,669	50,297			-0-	-0-	36
1,000 - 1,999	188	102,423	707	95,136	197,559	32	1,050	9	216	113
2,000 - 2,999	206	142,578	1,056	240,228	382,806					160
3,000 - 3,999	427	389,361	1,966	648,205	1,037,566			32	560	457
4,000 - 4,999	1,149	1,396,125	2,274	945,978	2,342,103	110	16,818	56	1,046	741
5,000 - 5,999	2,057	3,241,595	2,538	1,280,834	4,522,429	407	40,128	89	1,691	1,124
6,000 - 6,999	2,687	4,877,672	3,070	1,821,852	6,699,524	1,021	126,256	109	2,411	1,469
7,000 - 7,999	3,211	6,598,136	3,369	2,309,843	8,907,979	1,656	206,984	158	3,834	1,789
8,000 - 8,999	3,968	8,824,927	3,477	2,693,305	11,518,232	1,838	252,930	202	5,440	2,098
9,000 - 9,999	4,444	11,102,378	3,284	2,830,671	13,933,049	1,541	201,179	229	5,365	2,233
10,000 - 10,999	4,855	12,991,978	2,890	2,715,612	15,707,590	988	135,222	234	6,213	2,308
11,000 - 11,999	5,382	15,370,007	2,477	2,440,080	17,810,087	535	47,031	285	7,534	2,415
12,000 - 12,499	3,075	9,144,132	1,015	1,010,193	10,154,325	139	11,248	142	3,643	1,324
12,500 - 12,999	3,080	9,364,426	983	980,247	10,344,673	117	8,995	131	3,267	1,259
13,000 - 13,999	6,576	20,641,087	1,728	1,724,627	22,365,714	132	10,375	313	8,047	2,810
14,000 - 14,999	7,033	23,159,889	1,437	1,434,196	24,594,085	54	3,854	324	7,866	2,895
15,000 - 19,999	39,388	145,309,844	4,301	4,296,968	149,606,812	39	2,238	2,090	51,600	17,997
20,000 - 29,999	50,325	232,059,778	1,857	1,855,725	233,915,503	-0-	-0-	4,098	100,945	28,098
30,000 - 39,999	12,598	78,614,151				-0-	-0-	1,871	51,082	8,620
40,000 - 49,999	4,278	33,696,805	381	379,480	186,470,415	-0-	-0-	935	27,510	2,969
50,000 - 99,999	4,354	47,969,645				-0-	-0-	1,192	42,308	2,665
$100,000 AND OVER	907	25,810,334				-0-	-0-	333	13,866	364
Taxable Returns	160,436	691,132,056	39,244	29,727,861	720,859,917	8,609	1,063,915	12,839	344,752	83,967
Total All Returns	193,882	$783,129,202	75,770	$40,030,244	$823,159,446	18,210	$2,202,347	13,906	$371,379	$95,252

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1978 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA GROSS INCOME

TABLE 3

MARRIED PERSONS FILING SEPARATELY ON THE COMBINED RETURN

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No Tax Returns	92,198	$ 336,863,204	$ 248,964,216	$ 42,700,420	$ 129,917,079	38,466	$ 5,905,941	$ -0-
Taxable Returns								
$ 1 - 499	65,988	30,010,532	13,075,215	1,202,829	12,739,363	2,052	28,017	199,938
500 - 999	36,769	31,907,119	27,132,335	559,155	26,255,927	1,300	13,711	465,129
1,000 - 1,999	58,894	96,401,402	87,122,915	2,442,251	83,216,993	2,785	64,222	1,925,543
2,000 - 2,999	54,925	147,408,216	137,230,213	20,074,614	128,387,796	3,307	291,355	3,792,845
3,000 - 3,999	56,500	208,846,589	197,521,790	8,634,481	177,718,727	4,502	786,737	6,243,365
4,000 - 4,999	54,041	254,656,537	242,850,087	13,590,794	209,996,685	6,136	1,168,131	8,546,281
5,000 - 5,999	51,615	295,300,215	283,542,757	19,328,925	237,814,919	8,473	1,506,869	10,953,760
6,000 - 6,999	50,816	340,572,430	330,113,508	26,417,245	269,793,547	10,985	1,823,399	13,827,960
7,000 - 7,999	49,069	375,005,081	367,872,783	33,165,669	293,646,301	13,178	2,083,778	16,315,327
8,000 - 8,999	47,785	412,463,664	405,976,445	39,910,457	316,192,160	16,450	2,400,653	18,681,276
9,000 - 9,999	44,621	429,402,524	423,657,902	45,132,770	320,918,871	19,965	2,669,324	19,817,024
10,000 - 10,999	43,434	460,166,677	455,776,480	51,730,181	335,019,037	23,488	2,993,915	21,447,791
11,000 - 11,999	41,565	480,820,587	477,977,427	57,247,533	342,493,101	26,628	3,220,439	22,702,861
12,000 - 12,499	20,585	253,262,879	252,127,138	31,353,911	177,110,847	15,183	1,756,209	11,971,788
12,500 - 12,999	19,733	252,570,982	251,551,355	32,040,589	173,875,320	15,838	1,772,205	11,871,969
13,000 - 13,999	38,508	522,366,951	519,574,995	67,908,176	353,906,428	34,041	3,717,476	24,650,825
14,000 - 14,999	36,708	533,749,909	532,181,820	72,218,615	355,410,749	37,509	3,866,799	25,389,420
15,000 - 19,999	152,934	2,653,905,420	2,653,311,288	393,175,783	1,716,920,667	197,669	18,730,474	133,078,620
20,000 - 29,999	130,499	3,083,037,335	3,096,460,573	519,589,622	1,972,099,361	217,829	18,787,693	179,206,970
30,000 - 39,999	28,239	957,167,372	959,570,612	182,740,200	606,039,409	50,682	4,270,641	64,198,470
40,000 - 49,999	10,837	479,222,883	481,236,206	102,267,701	298,844,351	19,737	1,657,868	34,616,223
50,000 - 99,999	14,427	956,882,519	963,123,114	250,535,435	567,064,537	27,458	2,260,970	73,268,314
$100,000 AND OVER	3,856	634,930,280	681,487,448	231,794,315	354,555,928	6,768	588,590	93,712,844
Taxable Returns	1,112,348	13,888,058,103	13,840,474,406	2,203,061,251	9,330,020,624	761,963	76,459,487	756,884,553
Total All Returns	1,204,546	$14,224,921,307	$14,089,438,622	$2,245,761,671	$9,459,937,703	800,429	$82,365,428	$756,884,553

MINNESOTA GROSS INCOME	Personal Deductions					Low Income Credit		Political Contributions Credit		$1 Checkoff
	Itemized		Standard		TOTAL AMOUNT					
	NUMBER	AMOUNT	NUMBER	AMOUNT		NUMBER	AMOUNT	NUMBER	AMOUNT	AMOUNT
No-Tax Returns	63,152	$ 100,511,345	29,046	$ 4,838,660	$ 105,350,005	3,009	$244,707	1,205	$ 26,089	$ 7,621
Taxable Returns										
$ 1 - 499	60,345	831,628	5,643	100,735	932,363	-0-	-0-			1,037
500 - 999	32,912	167,625	3,857	277,803	445,428	-0-	-0-	5	302	747
1,000 - 1,999	51,464	684,698	7,430	1,061,859	1,746,557	24	2,033			1,580
2,000 - 2,999	46,487	2,069,302	8,438	2,022,145	4,091,447			36	591	1,885
3,000 - 3,999	47,405	8,250,690	9,095	3,007,834	11,258,524	188	8,464	183	2,908	2,670
4,000 - 4,999	45,280	15,635,223	8,761	3,684,019	19,319,242	322	17,917	331	5,516	3,010
5,000 - 5,999	42,689	21,862,767	8,926	4,540,940	26,403,707	509	33,473	469	9,110	3,251
6,000 - 6,999	41,406	28,434,158	9,410	5,604,645	34,038,803	569	46,489	527	10,709	3,607
7,000 - 7,999	40,255	35,107,099	8,814	5,993,236	41,100,335	486	44,449	620	13,274	3,878
8,000 - 8,999	39,366	43,469,782	8,419	6,437,094	49,906,876	453	43,680	747	16,002	4,078
9,000 - 9,999	37,136	51,317,593	7,485	6,349,444	57,667,037	277	25,958	843	17,595	4,588
10,000 - 10,999	36,463	62,584,950	6,971	6,459,555	69,044,505	152	13,056	947	20,522	5,295
11,000 - 11,999	35,308	72,096,009	6,257	6,145,544	78,241,553			1,035	21,398	5,958
12,000 - 12,499	17,773	40,863,683	2,812	2,800,623	43,664,306	133	11,877	556	11,373	3,240
12,500 - 12,999	17,273	43,197,805	2,460	2,454,860	45,652,665			575	12,081	3,317
13,000 - 13,999	34,137	93,396,442	4,371	4,365,562	97,762,004			1,260	27,322	7,481
14,000 - 14,999	33,150	101,002,732	3,558	3,554,263	104,556,995	5	283	1,489	31,821	7,998
15,000 - 19,999	144,006	534,337,706	8,928	8,921,839	543,259,545	9	1,427	8,237	171,023	43,699
20,000 - 29,999	127,085	601,619,661	3,414	3,413,823	605,033,484	-0-	-0-	12,609	269,667	50,307
30,000 - 39,999	27,756	170,449,538	483	483,000	170,932,538	-0-	-0-	5,001	124,525	12,426
40,000 - 49,999	10,704	80,023,281	133	133,000	80,156,281	-0-	-0-	2,663	77,245	4,550
50,000 - 99,999	14,328	145,507,069	99	99,000	145,606,069	-0-	-0-	4,537	134,345	5,691
$100,000 AND OVER	3,842	95,415,191	14	14,000	95,429,191	-0-	-0-	1,618	68,660	1,280
Taxable Returns	986,570	2,248,324,632	125,778	77,924,823	2,326,249,455	3,127	253,114	44,288	1,065,997	181,573
Total All Returns	1,049,722	$2,348,835,977	154,824	$82,763,483	$2,431,599,460	6,136	$497,821	45,493	$1,092,086	$189,194

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1978 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA GROSS INCOME

TABLE 4

MARRIED PERSONS FILING SEPARATELY ON TWO RETURNS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	3,210	$ 10,694,819	$ 7,307,808	$ 938,552	$ 4,832,776	1,782	$ 206,167	$ -0-
Taxable Returns								
$ 1 - 499	37	92,045	7,701	17,695	6,702	4	600	432
500 - 999	63	223,277	45,158	2,913	38,805	10	1,228	1,590
1,000 - 1,999	222	717,669	367,506	19,739	320,739	22	6,342	3,681
2,000 - 2,999	859	2,690,185	2,268,968	140,084	1,934,509	28	34,615	25,285
3,000 - 3,999	999	4,045,854	3,501,184	239,955	2,924,080	118	46,706	61,917
4,000 - 4,999	1,042	5,159,344	4,687,069	364,750	3,826,815	188	51,962	114,793
5,000 - 5,999	1,093	6,351,537	6,027,617	557,572	4,786,329	253	58,835	172,843
6,000 - 6,999	1,196	7,951,706	7,764,062	753,443	6,050,383	389	68,318	260,210
7,000 - 7,999	1,099	8,401,063	8,230,642	853,307	6,359,596	389	62,738	321,836
8,000 - 8,999	982	8,430,432	8,355,535	938,445	6,377,670	461	60,342	354,008
9,000 - 9,999	902	8,607,067	8,563,074	1,020,807	6,450,011	396	54,333	392,492
10,000 - 10,999	775	8,202,025	8,138,589	1,019,464	5,990,210	363	48,189	385,925
11,000 - 11,999	722	8,350,492	8,288,318	1,081,270	6,024,217	422	47,573	409,446
12,000 - 12,499	353	4,312,057	4,322,601	569,853	3,103,194	147	23,111	218,563
12,500 - 12,999	304	3,867,967	3,877,855	561,788	2,789,539	198	20,609	201,939
13,000 - 13,999	554	7,506,914	7,477,796	1,083,060	5,319,114	322	36,865	398,031
14,000 - 14,999	502	7,220,720	7,272,747	1,064,756	5,106,249	353	35,425	396,438
15,000 - 19,999	1,774	30,612,720	30,547,030	4,922,490	20,306,401	1,670	143,329	1,668,771
20,000 - 29,999	1,090	25,401,705	25,487,955	4,601,279	16,407,913	1,356	102,790	1,549,660
30,000 - 39,999	187	6,321,707	6,291,754	1,326,436	3,911,009	275	19,006	421,764
40,000 - 49,999	46	2,020,508	2,039,919	461,031	1,296,032	46	3,928	156,518
50,000 - 99,999	55	3,814,904	3,706,546	863,458	2,288,682	42	4,279	276,902
$100,000 AND OVER	26	5,955,926	6,188,303	1,722,007	3,181,983	31	2,400	441,989
Taxable Returns	14,922	166,257,834	163,457,929	24,185,592	114,800,182	7,533	933,531	8,235,046
Total All Returns	18,132	$176,952,643	$170,765,737	$25,124,144	$119,632,958	9,315	$1,139,698	$8,235,046

MINNESOTA GROSS INCOME	Personal Deductions					Low Income Credit		Political Contributions Credit		$1 Checkoff
	Itemized		Standard		TOTAL AMOUNT					
	NUMBER	AMOUNT	NUMBER	AMOUNT		NUMBER	AMOUNT	NUMBER	AMOUNT	AMOUNT
No-Tax Returns	1,186	$ 1,887,911	2,024	$ 367,969	$ 2,255,880	458	$44,835	51	$ 946	$ 428
Taxable Returns										
$ 1 - 499	16	2,150	21	400	2,550	-0-	-0-	-0-	-0-	10
500 - 999	29	2,484	34	2,306	4,790	-0-	-0-	-0-	-0-	11
1,000 - 1,999	77	5,026	145	22,356	27,382	-0-	-0-	13	153	34
2,000 - 2,999	206	31,360	693	163,015	194,375	21	771			151
3,000 - 3,999	298	109,775	701	227,374	337,149			17	211	188
4,000 - 4,999	315	195,505	727	299,999	495,504	34	2,427	27	390	183
5,000 - 5,999	320	318,935	773	387,179	706,114	94	7,983	35	654	190
6,000 - 6,999	367	477,301	829	483,558	960,859	83	6,792	40	778	190
7,000 - 7,999	386	540,948	713	476,791	1,017,739	44	4,004	31	469	172
8,000 - 8,999	374	581,760	608	457,660	1,039,420	25	3,059	46	834	185
9,000 - 9,999	383	665,193	519	433,228	1,098,421	15	2,214	40	729	149
10,000 - 10,999	345	736,837	430	392,078	1,128,915	10	1,109	39	661	161
11,000 - 11,999	381	848,724	341	334,185	1,182,909			30	609	140
12,000 - 12,499	202	499,129	151	150,425	649,554			20	364	75
12,500 - 12,999	150	372,600	154	153,928	526,528	7	823	15	256	63
13,000 - 13,999	307	829,230	247	246,392	1,075,622			27	512	120
14,000 - 14,999	304	903,742	198	198,000	1,101,742			22	467	115
15,000 - 19,999	1,369	4,913,249	405	404,890	5,318,139			120	2,441	409
20,000 - 29,999	1,005	4,393,763	85	85,000	4,478,763	-0-	-0-	102	1,933	278
30,000 - 39,999	178	1,045,309				-0-	-0-	30	531	53
40,000 - 49,999	45	281,856	12	12,000	3,175,884	-0-	-0-	10	227	9
50,000 - 99,999	54	553,406				-0-	-0-	18	362	12
$100,000 AND OVER	25	1,283,313				-0-	-0-	8	197	2
Taxable Returns	7,136	19,591,595	7,786	4,930,764	24,522,359	333	29,186	690	12,782	2,900
Total All Returns	8,322	$21,479,506	9,810	$5,298,733	$26,778,239	791	$74,021	741	$13,728	$3,328

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1978 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA GROSS INCOME

TABLE 5

SINGLE PERSONS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	232,651	$ 618,339,060	$ 468,149,312	$ 39,190,285	$ 334,592,032	33,618	$10,577,955	$ -0-
Taxable Returns								
$ 1 - 499	1,254	2,481,652	324,462	187,312	213,573	74	30,211	78,961
500 - 999	1,737	5,923,880	1,319,481	175,725	1,032,148	78	37,006	73,080
1,000 - 1,999	12,812	31,642,662	22,694,028	1,268,626	19,221,842	245	416,800	210,316
2,000 - 2,999	63,532	172,940,063	157,996,413	10,063,403	132,401,902	521	2,458,431	1,412,638
3,000 - 3,999	52,566	198,878,063	182,892,592	13,187,523	148,609,418	1,381	2,207,022	3,165,238
4,000 - 4,999	44,740	215,921,344	201,394,894	14,826,727	159,393,939	2,347	1,973,494	4,508,782
5,000 - 5,999	50,210	285,810,166	276,072,079	26,495,940	216,206,591	3,444	2,214,045	7,131,953
6,000 - 6,999	46,430	305,826,938	301,307,720	31,937,396	232,624,460	4,851	2,094,117	10,366,255
7,000 - 7,999	42,595	321,805,673	319,162,980	36,688,552	243,224,638	6,259	1,947,148	12,582,522
8,000 - 8,999	39,281	333,275,309	333,702,304	40,884,293	251,791,913	7,200	1,882,892	14,330,930
9,000 - 9,999	35,261	332,942,808	334,498,154	43,479,498	249,956,749	7,243	1,717,659	15,403,067
10,000 - 10,999	31,525	328,804,622	330,657,506	45,461,973	244,379,626	6,894	1,554,308	16,137,091
11,000 - 11,999	27,325	311,011,873	313,875,310	45,243,156	229,790,367	6,399	1,360,338	16,039,098
12,000 - 12,499	12,309	149,348,333	150,736,498	22,447,816	109,625,961	2,869	613,675	7,980,219
12,500 - 12,999	11,433	144,294,113	145,750,594	22,290,790	105,455,106	2,937	580,000	7,827,783
13,000 - 13,999	20,335	271,371,400	274,162,238	43,161,667	197,741,431	4,993	1,025,422	15,216,629
14,000 - 14,999	17,184	246,283,322	248,899,229	40,615,782	177,820,135	4,609	882,664	14,229,273
15,000 - 19,999	53,762	910,198,803	921,461,039	162,954,480	642,934,907	17,314	2,889,002	55,691,836
20,000 - 29,999	27,423	632,626,573	640,272,798	125,750,388	429,569,930	12,964	1,663,377	42,034,339
30,000 - 39,999	4,219	142,436,096	143,156,289	30,461,203	93,795,036	2,279	276,018	10,407,231
40,000 - 49,999	1,349	60,525,697	59,910,142	13,767,377	38,104,747	757	90,162	4,503,094
50,000 - 99,999	1,550	103,175,874	102,329,474	27,094,854	61,702,464	1,048	111,331	7,964,044
$100,000 AND OVER	440	88,524,102	89,826,021	29,063,144	47,410,182	246	30,268	6,059,295
Taxable Returns	599,272	5,596,049,366	5,552,402,245	829,507,625	4,033,009,065	96,952	28,095,400	273,353,725
Total All Returns	831,923	$6,214,388,426	$6,020,551,557	$868,697,910	$4,367,601,097	130,570	$38,673,355	$273,353,725

MINNESOTA GROSS INCOME	Personal Deductions					Low Income Credit		Political Contributions Credit		$1 Checkoff
	Itemized		Standard		TOTAL AMOUNT					
	NUMBER	AMOUNT	NUMBER	AMOUNT		NUMBER	AMOUNT	NUMBER	AMOUNT	AMOUNT
No-Tax Returns	39,595	$ 83,561,807	193,056	$ 31,980,612	$115,542,419	51,642	$3,999,505	1,940	$ 26,337	$ 24,178
Taxable Returns										
$ 1 - 499	438	236,871	816	22,937	259,808	6	85	14	111	124
500 - 999	162	83,047	1,575	110,409	193,456					166
1,000 - 1,999	571	309,623	12,241	2,071,740	2,381,363	44	892	24	277	1,505
2,000 - 2,999	3,112	1,643,504	60,420	14,024,089	15,667,593	424	14,422	352	3,834	8,730
3,000 - 3,999	8,122	6,954,584	44,444	14,212,362	21,166,946	1,133	50,966	633	8,794	7,735
4,000 - 4,999	9,725	10,890,517	35,015	14,315,885	25,206,402	4,240	410,492	758	10,248	6,724
5,000 - 5,999	10,838	13,950,264	39,372	19,457,638	33,407,902	16,686	1,327,819	1,028	16,362	7,703
6,000 - 6,999	11,194	16,426,596	35,236	20,345,119	36,771,715	8,358	363,684	1,052	17,025	7,220
7,000 - 7,999	11,594	18,811,808	31,001	20,479,582	39,291,390	1,865	152,633	978	16,074	6,642
8,000 - 8,999	11,494	20,441,184	27,787	20,638,093	41,079,277	916	95,797	1,046	17,274	6,368
9,000 - 9,999	10,890	21,034,958	24,371	20,046,143	41,081,101	542	58,351	1,039	17,277	5,933
10,000 - 10,999	10,245	21,753,763	21,280	19,158,535	40,912,298	235	21,648	990	16,147	5,467
11,000 - 11,999	9,606	21,662,892	17,719	17,192,839	38,855,731	88	7,507	950	15,951	5,024
12,000 - 12,499	4,679	11,068,702	7,630	7,605,616	18,674,318	20	1,268	419	7,006	2,216
12,500 - 12,999	4,558	11,142,589	6,875	6,863,297	18,005,886	19	1,376	437	7,062	2,174
13,000 - 13,999	8,645	21,591,013	11,690	11,682,322	33,273,335	14	1,153	924	15,227	4,054
14,000 - 14,999	8,187	21,477,309	8,997	8,993,816	30,471,125	10	954	878	14,204	3,449
15,000 - 19,999	31,736	93,580,976	22,026	22,022,900	115,603,876			3,157	51,790	11,544
20,000 - 29,999	21,323	78,904,514	6,100	6,099,043	85,003,557	-0-	-0-	2,310	37,708	6,211
30,000 - 39,999	3,655	18,517,003	564	563,999	19,081,002	-0-	-0-	565	10,521	846
40,000 - 49,999	1,197	7,956,984	152	152,000	8,108,984	-0-	-0-	218	4,353	258
50,000 - 99,999	1,422	13,596,002	128	128,000	13,724,002	-0-	-0-	322	7,038	234
$100,000 AND OVER	395	13,641,497	45	45,000	13,686,497	-0-	-0-	121	2,886	58
Taxable Returns	183,788	445,676,200	415,484	246,231,364	691,907,564	34,600	2,509,055	18,215	297,179	100,365
Total All Returns	223,383	$529,238,007	608,540	$278,211,976	$807,449,983	86,242	$6,508,560	20,155	$323,536	$124,543

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1978 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 6

ALL FILERS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	398,031	$ 1,419,363,157	$ 974,213,704	$ 117,753,481	$ 607,948,394	163,652	$ 26,174,066	-0-
Taxable Returns								
$ 1 - 500	71,193	68,569,506	34,753,860	28,202,515	13,889,888	3,573	181,747	1,084,786
501 - 1,000	41,435	65,052,104	34,136,849	1,601,185	30,772,946	2,168	100,787	595,042
1,001 - 2,000	104,907	262,888,878	197,578,593	11,979,864	186,963,232	5,062	1,645,756	2,695,030
2,001 - 3,000	159,885	589,957,279	514,538,440	35,453,243	399,522,906	9,524	4,926,893	8,336,810
3,001 - 4,000	147,660	756,994,110	687,425,023	56,331,569	516,182,614	21,491	5,826,812	15,699,774
4,001 - 5,000	151,802	974,280,558	918,733,702	87,326,738	693,360,513	35,015	6,991,333	26,012,309
5,001 - 6,000	148,684	1,152,348,331	1,116,526,006	117,775,257	817,367,721	49,731	7,910,749	39,278,650
6,001 - 7,000	145,582	1,334,551,244	1,311,028,116	150,851,092	946,414,207	62,714	8,745,951	52,324,847
7,001 - 8,000	140,005	1,489,832,689	1,477,081,935	183,526,425	1,049,406,758	75,463	9,501,320	64,237,133
8,001 - 9,000	130,163	1,589,858,994	1,582,572,673	209,959,344	1,105,695,269	85,503	10,006,341	73,549,242
9,001 - 10,000	115,634	1,601,751,282	1,597,424,547	223,975,250	1,098,049,986	90,780	9,933,243	78,196,177
10,001 - 11,000	98,655	1,521,262,667	1,521,582,225	223,759,898	1,034,907,231	91,088	9,417,750	78,466,923
11,001 - 12,000	84,396	1,429,246,792	1,434,587,500	218,719,031	969,639,167	89,743	8,845,001	77,068,757
12,001 - 12,500	37,628	680,573,800	683,108,346	106,717,701	460,991,214	43,383	4,167,653	37,756,978
12,501 - 13,000	34,004	642,699,766	644,693,174	101,829,931	433,578,277	42,119	3,918,078	36,210,585
13,001 - 14,000	58,988	1,176,476,105	1,181,659,125	189,461,222	795,438,946	78,172	7,141,717	68,585,439
14,001 - 15,000	48,090	1,027,788,336	1,034,515,182	168,956,877	696,567,899	69,146	6,140,166	62,262,917
15,001 - 20,000	124,171	3,122,044,556	3,143,155,935	534,061,427	2,110,607,721	202,312	17,188,728	203,140,543
20,001 - 30,000	54,593	1,969,531,301	1,983,918,172	373,508,069	1,291,348,432	99,755	7,980,515	141,655,381
30,001 - 40,000	14,786	799,524,181	799,745,232	179,677,459	505,859,883	26,688	2,209,952	62,463,771
40,001 - 50,000	6,363	462,905,914	463,829,188	118,252,066	282,444,817	12,294	985,408	37,400,257
50,001 - 100,000	6,425	702,671,402	712,920,378	208,921,986	416,943,963	11,856	979,346	59,802,463
$100,001 AND OVER	1,175	338,004,388	380,635,287	112,628,187	227,047,203	1,832	165,794	34,122,472
Taxable Returns	1,926,222	23,758,814,183	23,436,149,488	3,643,476,336	16,053,000,793	1,205,412	134,931,051	1,261,086,337
Total All Returns	2,324,253	$25,178,177,340	$24,410,363,192	$3,761,229,817	$16,660,949,187	1,369,064	$161,105,118	$1,261,086,337

MINNESOTA TAXABLE INCOME	Personal Deductions: Itemized NUMBER	Itemized AMOUNT	Standard NUMBER	Standard AMOUNT	TOTAL AMOUNT	Low Income Credit NUMBER	Low Income Credit AMOUNT	Political Contributions Credit NUMBER	Political Contributions Credit AMOUNT	$1 Checkoff AMOUNT
No-Tax Returns	137,379	$ 277,958,209	260,652	$ 47,489,624	$ 325,447,833	64,710	$5,427,481	4,263	$ 80,021	$ 43,512
Taxable Returns										
$ 1 - 500	63,566	16,351,748	7,627	176,645	16,528,393	4	1,266	62	2,636	1,610
501 - 1,000	34,348	1,172,464	7,087	590,254	1,762,718	6	220	19	266	1,193
1,001 - 2,000	58,992	9,976,152	45,915	8,659,345	18,635,497	161	2,517	154	1,343	7,405
2,001 - 3,000	80,843	57,821,055	79,042	21,741,236	79,562,291	1,246	47,361	1,440	19,668	16,242
3,001 - 4,000	85,942	91,009,059	61,718	23,901,781	114,910,840	4,914	348,258	2,292	38,459	16,781
4,001 - 5,000	85,600	114,945,235	66,202	33,101,216	148,046,451	20,605	1,584,420	2,782	51,022	18,970
5,001 - 6,000	87,203	143,894,033	61,481	37,488,995	181,383,028	8,883	599,317	3,001	57,866	19,946
6,001 - 7,000	90,063	173,716,443	55,519	40,046,374	213,762,817	4,457	470,898	3,427	67,562	21,668
7,001 - 8,000	91,220	203,576,999	48,785	40,571,753	244,148,752	3,049	412,334	3,780	74,615	23,498
8,001 - 9,000	88,807	227,940,847	41,356	38,977,213	266,918,060	1,842	238,861	4,222	88,843	24,916
9,001 - 10,000	85,377	245,142,311	30,257	30,257,000	275,399,311	836	91,340	4,561	93,706	24,995
10,001 - 11,000	75,637	239,897,096	23,018	23,018,000	262,915,096	373	33,329	4,471	90,644	24,289
11,001 - 12,000	67,419	229,252,302	16,977	16,977,000	246,229,302	171	15,783	4,420	90,627	23,534
12,001 - 12,500	30,878	108,649,431	6,750	6,750,000	115,399,431	47	3,421	2,178	45,568	11,215
12,501 - 13,000	28,415	103,695,966	5,589	5,589,000	109,284,966	23	1,622	2,120	44,929	10,636
13,001 - 14,000	50,108	187,878,957	8,880	8,880,000	196,758,957	25	1,581	3,995	83,654	19,466
14,001 - 15,000	41,839	162,739,406	6,251	6,251,000	168,990,406	12	1,473	3,601	76,742	17,089
15,001 - 20,000	112,512	486,827,787	11,659	11,659,000	498,486,787	15	1,263	12,127	270,026	50,191
20,001 - 30,000	51,370	295,838,671	3,223	3,223,000	299,061,671	-0-	-0-	9,176	239,864	24,289
30,001 - 40,000	14,207	113,630,890	577	577,000	114,207,890	-0-	-0-	3,667	113,740	6,027
40,001 - 50,000	6,201	62,970,305	162	162,000	63,132,305	-0-	-0-	1,849	64,853	2,379
50,001 - 100,000	6,263	86,892,429	162	162,000	87,054,429	-0-	-0-	2,217	85,009	2,101
$100,001 AND OVER	1,120	40,904,897	55	55,000	40,959,897	-0-	-0-	436	19,020	345
Taxable Returns	1,337,930	3,404,724,483	588,292	358,814,812	3,763,539,295	45,669	3,855,272	76,032	1,720,711	368,805
Total All Returns	1,475,309	$3,682,682,692	848,944	$406,304,436	$4,088,987,128	111,379	$9,282,753	80,295	$1,800,732	$412,317

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1978 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 7

MARRIED PERSONS FILING JOINT RETURNS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	69,972	$ 453,466,074	$ 249,792,368	$ 34,924,224	$ 138,606,507	89,786	$ 9,484,002	$ -0-
Taxable Returns								
$ 1 - 500	637	19,540,080	9,708,158	5,481,062	86,336	731	67,729	441,967
501 - 1,000	592	17,285,779	788,228	167,830	445,842	950	33,429	14,770
1,001 - 2,000	1,403	37,345,315	3,436,324	571,752	2,162,452	1,199	59,986	51,879
2,001 - 3,000	2,881	38,899,433	12,176,600	1,449,298	7,521,064	1,191	192,917	109,317
3,001 - 4,000	6,673	66,522,601	38,092,719	3,523,032	23,572,288	2,600	645,445	387,628
4,001 - 5,000	8,276	89,684,491	60,075,316	6,065,320	37,398,401	6,504	923,873	917,784
5,001 - 6,000	10,031	108,965,863	85,820,385	8,556,791	55,253,036	10,715	1,234,296	1,760,539
6,001 - 7,000	11,311	130,791,947	112,141,253	11,458,117	73,589,793	14,803	1,504,860	2,886,724
7,001 - 8,000	12,217	149,236,234	136,566,109	14,233,882	91,679,109	18,540	1,721,718	4,315,782
8,001 - 9,000	12,548	169,798,147	158,455,664	17,422,876	106,734,036	20,818	1,846,139	5,862,420
9,001 - 10,000	12,851	190,394,932	182,344,201	21,009,057	122,127,046	22,387	1,931,948	7,598,710
10,001 - 11,000	13,164	211,658,049	206,650,944	24,982,105	138,367,116	23,666	2,008,188	9,513,833
11,001 - 12,000	13,148	226,177,848	224,942,053	28,310,935	151,313,450	24,383	2,034,612	11,147,283
12,001 - 12,500	6,554	119,377,205	118,900,298	15,475,614	80,300,127	11,988	1,010,688	6,180,359
12,501 - 13,000	6,444	122,531,071	121,763,882	16,238,346	82,177,232	12,275	1,011,639	6,491,693
13,001 - 14,000	12,549	250,213,876	250,283,550	34,359,905	169,356,131	24,227	1,985,258	13,950,753
14,001 - 15,000	11,439	242,757,445	243,984,940	34,482,872	165,803,786	22,743	1,833,801	14,302,243
15,001 - 20,000	34,792	870,855,237	876,986,576	133,589,822	594,477,305	72,223	5,699,532	58,334,579
20,001 - 30,000	15,835	567,396,282	559,026,639	96,505,696	372,731,282	33,575	2,629,227	40,553,747
30,001 - 40,000	3,563	190,319,708	187,996,115	38,110,896	121,566,559	7,667	595,606	14,915,732
40,001 - 50,000	1,360	97,552,111	96,347,180	22,194,033	60,323,872	3,107	234,479	7,977,512
50,001 - 100,000	1,191	127,091,901	126,446,616	33,567,003	76,974,4[illegible]	2,640	202,090	11,121,683
$100,001 AND OVER	221	64,053,335	66,881,158	18,965,624	41,210,253	432	35,582	5,776,042
Taxable Returns	199,680	4,108,448,890	3,879,814,908	586,721,868	2,575,170,922	338,964	29,442,632	222,613,011
Total All Returns	269,652	$4,561,914,964	$4,129,607,276	$621,646,092	$2,713,777,429	428,750	$38,926,634	$222,613,011

MINNESOTA TAXABLE INCOME	Personal Deductions: Itemized NUMBER	Itemized AMOUNT	Standard NUMBER	Standard AMOUNT	TOTAL AMOUNT	Low Income Credit NUMBER	Low Income Credit AMOUNT	Political Contributions Credit NUMBER	Political Contributions Credit AMOUNT	$1 Checkoff AMOUNT
No-Tax Returns	33,446	$ 91,997,146	36,526	$10,302,383	$102,299,529	9,601	$1,138,432	1,067	$ 26,627	$11,285
Taxable Returns										
$ 1 - 500	432	7,071,372	205	7,187	7,078,559	-0-	-0-	39	1,540	107
501 - 1,000	159	138,789	433	35,767	174,556	17	738	4	58	64
1,001 - 2,000	366	524,322	1,037	177,798	702,120			8	263	172
2,001 - 3,000	1,236	2,735,753	1,645	470,485	3,206,238			31	546	617
3,001 - 4,000	3,851	9,893,777	2,822	1,103,622	10,997,399	147	5,503	176	3,346	1,734
4,001 - 5,000	5,102	15,020,646	3,174	1,590,949	16,611,595	537	52,358	270	6,390	2,120
5,001 - 6,000	6,191	19,663,584	3,840	2,346,974	22,010,558	1,452	167,310	321	7,691	2,900
6,001 - 7,000	7,141	24,08C,406	4,170	3,012,977	27,093,383	2,071	259,539	363	9,303	3,575
7,001 - 8,000	7,945	27,097,175	4,272	3,555,943	30,653,118	1,911	280,985	397	10,128	3,806
8,001 - 9,000	8,731	30,701,593	3,817	3,597,159	34,298,752	1,288	178,472	467	12,997	4,128
9,001 - 10,000	9,966	36,323,098	2,885	2,885,000	39,208,098	661	73,358	522	13,188	4,589
10,001 - 11,000	10,882	41,019,723	2,282	2,282,000	43,301,723	282	25,746	535	13,817	4,990
11,001 - 12,000	11,333	43,502,668	1,815	1,815,000	45,317,668	144	12,809	605	15,210	5,490
12,001 - 12,500	5,743	22,313,557	811	811,000	23,124,557	39	2,897	338	8,488	2,729
12,501 - 13,000	5,737	22,641,304	707	707,000	23,348,304	20	1,033	332	8,659	2,913
13,001 - 14,000	11,291	45,309,514	1,258	1,258,000	46,567,514	20	1,429	722	17,895	5,748
14,001 - 15,000	10,497	42,756,282	942	942,000	43,698,282	8	706	744	18,573	5,636
15,001 - 20,000	32,560	146,687,449	2,232	2,232,000	148,919,449	12	1,026	2,921	72,754	19,066
20,001 - 30,000	15,137	89,091,661				-0-	-0-	2,396	65,842	10,080
30,001 - 40,000	3,440	28,195,660	891	891,000	147,842,763	-0-	-0-	862	27,537	2,265
40,001 - 50,000	1,322	13,791,275				-0-	-0-	351	12,899	698
50,001 - 100,000	1,159	15,873,167				-0-	-0-	357	14,244	456
$100,001 AND OVER	215	6,699,281	6	6,000	6,705,281	-0-	-0-	78	3,373	84
Taxable Returns	160,436	691,132,056	39,244	29,727,861	720,859,917	8,609	1,063,915	12,839	344,752	83,967
Total All Returns	193,882	$783,129,202	75,770	$40,030,244	$823,159,446	18,210	$2,202,347	13,906	$371,379	$95,252

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1978 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 8

MARRIED PERSONS FILING SEPARATELY ON THE COMBINED RETURN

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	92,198	$ 336,863,204	$ 248,964,216	$ 42,700,420	$ 129,917,079	38,466	$ 5,905,941	$ -0-
Taxable Returns								
$ 1 - 500	68,192	38,896,182	19,743,612	19,898,952	13,407,998	2,688	48,438	210,513
501 - 1,000	38,410	37,677,000	30,604,925	1,051,176	28,477,864	1,507	18,095	504,351
1,001 - 2,000	64,479	122,532,384	109,000,652	5,248,255	96,423,956	3,416	157,820	2,197,562
2,001 - 3,000	75,491	262,257,068	240,620,201	14,351,288	189,575,986	6,875	1,359,052	4,946,690
3,001 - 4,000	77,211	376,402,697	355,225,127	25,783,912	270,058,482	14,534	2,349,081	9,056,139
4,001 - 5,000	74,669	466,460,749	450,432,499	38,852,345	335,994,105	21,646	2,955,660	14,044,873
5,001 - 6,000	75,709	583,002,650	571,944,807	56,605,267	416,531,269	29,251	3,723,955	20,654,645
6,001 - 7,000	77,445	711,056,368	704,185,004	77,330,212	503,832,141	36,748	4,492,502	28,346,079
7,001 - 8,000	77,517	835,435,845	830,620,276	100,030,460	581,364,363	45,676	5,293,007	35,907,902
8,001 - 9,000	75,026	930,554,944	928,672,303	120,423,758	637,590,896	54,277	6,023,650	42,453,333
9,001 - 10,000	69,713	979,815,693	979,115,290	135,059,662	662,192,982	60,124	6,329,016	47,156,819
10,001 - 11,000	58,771	923,503,581	923,828,113	134,548,991	616,523,886	60,222	6,037,575	46,468,812
11,001 - 12,000	50,390	870,829,162	872,875,149	132,448,919	578,880,286	59,238	5,716,467	45,716,851
12,001 - 12,500	22,510	415,366,891	416,289,651	64,945,092	275,792,191	28,718	2,701,065	22,449,699
12,501 - 13,000	20,191	388,879,019	389,726,235	61,470,679	257,455,760	27,296	2,522,577	21,376,903
13,001 - 14,000	34,374	698,141,579	700,326,547	112,216,196	463,494,992	49,438	4,479,967	39,719,027
14,001 - 15,000	27,629	601,294,979	604,419,353	98,983,105	400,201,431	42,768	3,787,106	35,585,337
15,001 - 20,000	71,621	1,825,494,363	1,836,855,008	316,199,256	1,217,215,675	121,100	10,383,782	116,788,612
20,001 - 30,000	33,093	1,207,256,166	1,209,841,613	236,334,845	785,572,211	59,153	4,980,470	86,105,870
30,001 - 40,000	9,890	539,920,373	542,480,102	125,308,393	338,882,923	18,188	1,522,156	41,854,736
40,001 - 50,000	4,505	329,239,529	331,715,564	86,837,027	199,931,102	8,851	715,577	26,453,201
50,001 - 100,000	4,703	517,468,372	527,205,742	158,164,693	304,839,082	8,928	741,959	41,850,515
$100,001 AND OVER	809	226,572,509	264,746,633	80,968,768	155,781,543	1,321	120,499	25,036,078
Taxable Returns	1,112,348	13,888,058,103	13,840,474,406	2,203,061,251	9,330,020,624	761,963	76,459,487	756,884,553
Total All Returns	1,204,546	$14,224,921,307	$14,089,438,622	$2,245,761,671	$9,459,937,703	800,429	$82,365,428	$756,884,553

MINNESOTA TAXABLE INCOME	Personal Deductions: Itemized NUMBER	Itemized AMOUNT	Standard NUMBER	Standard AMOUNT	TOTAL AMOUNT	Low Income Credit NUMBER	Low Income Credit AMOUNT	Political Contributions Credit NUMBER	Political Contributions Credit AMOUNT	$1 Checkoff AMOUNT
No-Tax Returns	63,152	$ 100,511,345	29,046	$ 4,838,660	$ 105,350,005	3,009	$244,707	1,205	26,089	$ 7,621
Taxable Returns										
$ 1 - 500	61,929	5,162,638	6,263	130,948	5,293,586					1,241
501 - 1,000	33,919	703,344	4,491	372,541	1,075,885	4	1,323	8	873	876
1,001 - 2,000	55,627	5,851,285	8,852	1,477,156	7,328,441			32	390	2,147
2,001 - 3,000	64,876	33,716,003	10,615	2,956,924	36,692,927	137	4,310	456	7,051	4,196
3,001 - 4,000	66,105	55,072,738	11,106	4,309,995	59,382,733	381	18,733	872	17,486	5,359
4,001 - 5,000	63,326	69,909,349	11,343	5,676,700	75,586,049	608	39,493	986	20,186	6,127
5,001 - 6,000	63,670	91,455,304	12,039	7,352,967	98,808,271	686	56,253	1,232	26,203	7,208
6,001 - 7,000	66,032	114,783,004	11,413	8,239,647	123,022,651	551	52,770	1,474	31,714	8,851
7,001 - 8,000	67,226	140,658,632	10,291	8,566,821	149,225,453	399	44,235	1,820	38,922	10,848
8,001 - 9,000	65,678	161,833,525	9,348	8,824,124	170,657,649	193	19,170	2,203	49,704	12,910
9,001 - 10,000	62,315	174,464,646	7,398	7,398,000	181,862,646	94	9,909	2,667	57,782	13,982
10,001 - 11,000	53,015	166,999,236	5,756	5,756,000	172,755,236	47	3,902	2,605	55,040	13,704
11,001 - 12,000	45,959	157,114,944	4,431	4,431,000	161,545,944	16	1,920	2,655	55,965	13,593
12,001 - 12,500	20,767	73,809,368	1,743	1,743,000	75,552,368	5	241	1,354	28,664	6,589
12,501 - 13,000	18,731	69,340,296	1,460	1,460,000	70,800,296			1,345	29,002	6,102
13,001 - 14,000	32,016	122,257,359	2,358	2,358,000	124,615,359			2,481	52,454	11,051
14,001 - 15,000	25,960	103,565,817	1,669	1,669,000	105,234,817	6	849	2,211	47,361	9,432
15,001 - 20,000	68,003	299,822,077	3,618	3,618,000	303,440,077			7,688	171,482	27,202
20,001 - 30,000	31,869	186,710,557	1,224	1,224,000	187,934,557	-0-	-0-	6,108	161,312	13,160
30,001 - 40,000	9,656	78,054,786	234	234,000	78,288,786	-0-	-0-	2,590	81,831	3,554
40,001 - 50,000	4,441	44,883,435	64	64,000	44,947,435	-0-	-0-	1,429	49,585	1,607
50,001 - 100,000	4,652	64,150,967	51	51,000	64,201,967	-0-	-0-	1,739	67,929	1,591
$100,001 AND OVER	798	27,985,322	11	11,000	27,996,322	-0-	-0-	333	15,048	243
Taxable Returns	986,570	2,248,324,632	125,778	77,924,823	2,326,249,455	3,127	253,114	44,288	1,065,997	181,573
Total All Returns	1,049,722	$2,348,835,977	154,824	$82,763,483	$2,431,599,460	6,136	$497,821	45,493	$1,092,086	$189,194

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1978 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 9

MARRIED PERSONS FILING SEPARATELY ON TWO RETURNS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	3,210	$ 10,694,819	$ 7,307,808	$ 938,552	$ 4,832,776	1,782	$ 206,167	$ -0-
Taxable Returns								
$ 1 - 500	54	187,104	55,846	74,999	10,241	7	1,305	2,959
501 - 1,000	84	417,284	107,982	19,378	59,862	13	1,631	2,118
1,001 - 2,000	527	1,694,893	1,139,517	86,949	905,081	30	18,079	8,178
2,001 - 3,000	1,316	5,256,197	4,459,194	357,149	3,311,303	90	57,180	54,891
3,001 - 4,000	1,440	7,242,000	6,682,617	580,520	5,049,896	301	74,277	137,429
4,001 - 5,000	1,561	9,905,532	9,441,964	947,825	7,041,014	458	87,340	261,598
5,001 - 6,000	1,561	11,530,606	11,360,328	1,188,208	8,553,470	630	93,096	396,845
6,001 - 7,000	1,452	12,970,556	12,813,139	1,482,061	9,426,543	653	87,392	524,472
7,001 - 8,000	1,366	14,112,964	14,069,269	1,743,202	10,239,090	690	86,366	635,843
8,001 - 9,000	1,112	13,352,189	13,284,080	1,809,102	9,423,157	635	72,260	641,916
9,001 - 10,000	969	12,972,993	13,036,386	1,878,261	9,195,342	642	67,026	675,599
10,001 - 11,000	769	11,506,875	11,557,899	1,762,788	8,063,370	546	55,090	629,906
11,001 - 12,000	674	11,124,118	11,102,762	1,750,451	7,736,365	542	50,694	637,240
12,001 - 12,500	268	4,829,315	4,805,201	807,896	3,282,021	219	20,304	282,502
12,501 - 13,000	210	3,870,438	3,922,709	654,865	2,676,684	220	18,256	230,749
13,001 - 14,000	398	7,757,621	7,809,649	1,335,397	5,370,145	436	35,066	477,171
14,001 - 15,000	296	6,309,214	6,330,965	1,121,240	4,290,125	314	26,093	397,446
15,001 - 20,000	591	14,857,379	14,935,002	2,820,451	9,994,172	759	56,172	986,485
20,001 - 30,000	189	6,677,413	6,678,648	1,337,216	4,424,937	267	19,371	492,447
30,001 - 40,000	29	1,443,932	1,454,221	314,005	960,988	34	2,459	121,205
40,001 - 50,000	16	1,334,719	1,294,037	344,876	724,508	8	682	98,960
50,001 - 100,000	30	3,724,309	3,764,178	1,259,263	2,002,839	28	2,487	261,928
$100,001 AND OVER	10	3,180,173	3,352,336	509,490	2,059,029	11	900	277,147
Taxable Returns	14,922	166,257,824	163,457,929	24,185,592	114,800,182	7,533	933,531	8,235,046
Total All Returns	18,132	$176,952,643	$170,765,737	$25,124,144	$119,632,958	9,315	$1,139,698	$8,235,046

MINNESOTA TAXABLE INCOME	Personal Deductions: Itemized NUMBER	Itemized AMOUNT	Standard NUMBER	Standard AMOUNT	TOTAL AMOUNT	Low Income Credit NUMBER	Low Income Credit AMOUNT	Political Contributions Credit NUMBER	Political Contributions Credit AMOUNT	$1 Checkoff AMOUNT
No-Tax Returns	1,186	$ 1,887,911	2,024	$ 367,969	$ 2,255,880	458	$44,835	51	$ 946	$ 428
Taxable Returns										
$ 1 - 500	29	20,205	25	605	20,810	-0-	-0-	-0-	-0-	16
501 - 1,000	31	24,548	53	4,194	28,742	-0-	-0-	-0-	-0-	13
1,001 - 2,000	154	76,142	373	71,345	147,487	12	262	5	79	73
2,001 - 3,000	448	549,741	868	241,001	790,742			17	208	239
3,001 - 4,000	529	697,628	911	354,573	1,052,201	43	2,601	42	603	267
4,001 - 5,000	560	950,505	1,001	502,620	1,453,125	106	8,963	51	836	250
5,001 - 6,000	543	999,837	1,018	618,813	1,618,650	89	7,646	52	1,010	259
6,001 - 7,000	584	1,280,471	868	624,064	1,904,535	39	3,499	65	1,068	275
7,001 - 8,000	642	1,485,562	724	601,415	2,086,977	25	3,364	59	1,036	257
8,001 - 9,000	563	1,535,687	549	516,134	2,051,821	11	1,848	62	1,076	221
9,001 - 10,000	544	1,537,783	425	425,000	1,962,783			51	1,109	204
10,001 - 11,000	462	1,424,741	307	307,000	1,731,741			37	750	182
11,001 - 12,000	423	1,364,946	251	251,000	1,615,946	8	999	42	922	153
12,001 - 12,500	187	634,284	81	81,000	715,284			19	408	85
12,501 - 13,000	157	538,160	53	53,000	591,160			15	334	52
13,001 - 14,000	288	994,107	110	110,000	1,104,107			30	544	99
14,001 - 15,000	227	850,600	69	69,000	919,600	-0-	-0-	22	390	74
15,001 - 20,000	512	2,041,379	79	79,000	2,120,379	-0-	-0-	65	1,270	140
20,001 - 30,000	170	897,495				-0-	-0-	34	695	53
30,001 - 40,000	29	179,228	21	21,000	1,882,452	-0-	-0-	5	76	5
40,001 - 50,000	15	223,653				-0-	-0-	5	82	1
50,001 - 100,000	29	501,076				-0-	-0-	12	282	2
$100,001 AND OVER	10	783,817	-0-	-0-	783,817	-0-	-0-			-0-
Taxable Returns	7,136	19,591,595	7,786	4,930,764	24,522,359	333	29,186	690	12,782	2,900
Total All Returns	8,322	$21,479,506	9,810	$5,298,733	$26,778,239	791	$74,021	741	$13,728	$3,328

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1978 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 10

SINGLE FILERS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	232,651	$ 618,339,060	$ 468,149,312	$ 39,190,285	$ 334,592,032	33,618	$10,577,955	$ -0-
Taxable Returns								
$ 1 - 500	2,310	9,946,140	5,246,244	2,747,502	385,313	147	64,275	349,345
501 - 1,000	2,349	9,672,041	2,635,714	362,801	1,789,378	98	47,630	73,801
1,001 - 2,000	38,498	101,316,286	84,002,100	6,072,908	67,471,743	417	1,409,890	437,410
2,001 - 3,000	80,197	283,544,581	257,282,445	19,295,508	199,114,553	1,368	3,318,143	3,225,910
3,001 - 4,000	62,336	306,826,812	287,424,560	26,444,105	217,501,948	4,056	2,758,007	6,118,576
4,001 - 5,000	67,296	408,229,786	398,783,923	41,461,248	302,926,993	6,407	3,024,458	10,808,052
5,001 - 6,000	61,383	448,849,212	447,400,486	51,424,991	337,029,946	9,135	2,859,401	16,466,620
6,001 - 7,000	55,374	479,732,373	481,888,720	60,580,702	359,565,770	10,510	2,661,196	20,567,611
7,001 - 8,000	48,905	491,047,646	495,826,281	67,518,881	366,124,196	10,557	2,400,227	23,377,605
8,001 - 9,000	41,477	476,153,714	482,160,626	70,303,608	351,947,180	9,773	2,064,291	24,591,571
9,001 - 10,000	32,101	418,567,664	422,928,670	66,028,270	304,534,616	7,627	1,605,252	22,965,048
10,001 - 11,000	25,951	374,594,162	379,545,269	62,466,014	271,952,859	6,654	1,316,895	21,854,370
11,001 - 12,000	20,184	321,115,664	325,667,536	56,208,726	231,709,066	5,580	1,043,227	19,567,381
12,001 - 12,500	8,296	141,000,389	143,113,196	25,489,099	101,616,875	2,458	435,595	8,844,421
12,501 - 13,000	7,159	127,419,238	129,280,348	23,466,041	91,269,101	2,328	385,604	8,111,638
13,001 - 14,000	11,667	220,363,029	223,239,379	41,549,724	157,217,678	4,071	641,424	14,438,487
14,001 - 15,000	8,726	177,426,698	179,779,924	34,369,660	126,272,557	3,321	493,166	11,977,490
15,001 - 20,000	17,167	410,837,577	414,379,349	81,451,898	288,920,569	8,230	1,049,241	29,030,865
20,001 - 30,000	5,476	188,201,440	188,371,272	39,330,312	128,620,002	2,760	351,445	14,503,315
30,001 - 40,000	1,302	67,840,168	67,814,794	15,944,165	44,449,413	799	89,732	5,572,097
40,001 - 50,000	482	34,779,555	34,472,407	8,876,130	21,465,335	328	34,669	2,870,582
50,001 - 100,000	501	54,386,820	55,503,842	15,931,027	33,127,596	260	32,809	4,568,336
$100,001 AND OVER	135	44,198,371	45,655,160	12,184,305	27,996,378	68	8,813	3,033,183
Taxable Returns	599,272	5,596,049,366	5,552,402,245	829,507,625	4,033,009,065	96,952	28,095,400	273,353,725
Total All Returns	831,923	$6,214,388,426	$6,020,551,557	$868,697,910	$4,367,601,097	130,570	$38,673,355	$273,353,725

MINNESOTA TAXABLE INCOME	Personal Deductions: Itemized NUMBER	Itemized AMOUNT	Standard NUMBER	Standard AMOUNT	TOTAL AMOUNT	Low Income Credit NUMBER	Low Income Credit AMOUNT	Political Contributions Credit NUMBER	Political Contributions Credit AMOUNT	$1 Checkoff AMOUNT
No-Tax Returns	39,595	$ 83,561,807	193,056	$ 31,980,612	$115,542,419	51,642	$3,999,505	1,940	$ 26,357	$ 24,178
Taxable Returns										
$ 1 - 500	1,176	4,097,533	1,134	37,905	4,135,438	4	11	18	260	246
501 - 1,000	239	305,783	2,110	177,752	483,535	5	114	12	169	240
1,001 - 2,000	2,845	3,524,403	35,653	6,933,046	10,457,449	155	2,439	109	610	5,013
2,001 - 3,000	14,283	20,799,558	65,914	18,072,826	38,872,384	1,083	42,166	936	11,861	11,190
3,001 - 4,000	15,457	25,344,916	46,879	18,133,591	43,478,507	4,343	321,419	1,202	17,023	9,421
4,001 - 5,000	16,612	29,064,735	50,684	25,330,947	54,395,682	19,354	1,483,605	1,475	23,610	10,473
5,001 - 6,000	16,799	31,775,308	44,584	27,170,241	58,945,549	6,656	368,107	1,396	22,961	9,579
6,001 - 7,000	16,306	33,572,562	39,068	28,169,686	61,742,248	1,796	155,089	1,525	25,476	8,967
7,001 - 8,000	15,407	34,335,630	33,498	27,847,574	62,183,204	714	83,750	1,504	24,527	8,587
8,001 - 9,000	13,835	33,870,042	27,642	26,039,796	59,909,838	350	39,370	1,490	25,064	7,657
9,001 - 10,000	12,552	32,816,784	19,549	19,549,000	52,365,784	118	10,797	1,321	21,626	6,220
10,001 - 11,000	11,278	30,453,396	14,673	14,673,000	45,126,396			1,294	21,036	5,413
11,001 - 12,000	9,704	27,269,744	10,480	10,480,000	37,749,744	11	1,053	1,118	18,529	4,318
12,001 - 12,500	4,181	11,892,222	4,115	4,115,000	16,007,222	4	290	467	8,006	1,832
12,501 - 13,000	3,790	11,176,206	3,369	3,369,000	14,545,206			428	6,932	1,589
13,001 - 14,000	6,513	19,317,977	5,154	5,154,000	24,471,977	7	838	762	12,759	2,568
14,001 - 15,000	5,155	15,566,707	3,571	3,571,000	19,137,707			624	10,457	1,947
15,001 - 20,000	11,437	38,276,882	5,730	5,730,000	44,006,882			1,453	24,518	3,783
20,001 - 30,000	4,194	19,138,958	1,282	1,282,000	20,420,958	-0-	-0-	638	12,014	996
30,001 - 40,000	1,082	7,201,216	220	220,000	7,421,216	-0-	-0-	205	4,295	203
40,001 - 50,000	423	4,071,942	59	59,000	4,130,942	-0-	-0-	104	2,286	73
50,001 - 100,000	423	6,367,219	78	78,000	6,445,219	-0-	-0-	134	3,152	52
$100,001 AND OVER	97	5,436,477	38	38,000	5,474,477	-0-	-0-			18
Taxable Returns	183,788	445,676,200	415,484	246,231,364	691,907,564	34,600	2,509,055	18,215	297,179	100,365
Total All Returns	223,383	$529,238,007	608,540	$278,211,976	$807,449,983	86,242	$6,508,560	20,155	$323,536	$124,543

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1978 INDIVIDUAL INCOME TAX RETURNS
DATA BY COUNTY

TABLE 11

ALL FILERS

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
AITKIN	6,252	$46,432,031	$46,193,222	$7,389	$5,999,641	$32,377,652	$1,895,545
ANOKA	98,974	$1,146,624,077	$1,150,719,825	$11,626	$172,429,440	$775,142,348	$58,709,227
BECKER	14,743	$120,230,663	$117,956,055	$8,001	$14,244,189	$83,808,995	$5,130,763
BELTRAMI	12,660	$108,436,069	$106,038,436	$8,376	$14,157,437	$74,857,859	$4,880,414
BENTON	10,658	$94,261,060	$93,677,258	$8,789	$12,113,094	$65,503,341	$4,242,414
BIG STONE	4,012	$31,694,949	$30,761,183	$7,667	$3,462,200	$22,594,617	$1,464,493
BLUE EARTH	28,335	$277,103,642	$273,991,959	$9,670	$38,246,030	$193,060,852	$14,110,245
BROWN	16,778	$156,066,100	$153,866,022	$9,171	$19,953,069	$111,819,119	$7,945,631
CARLTON	14,855	$143,732,496	$143,352,553	$9,650	$20,467,031	$101,306,805	$7,149,993
CARVER	19,506	$210,139,207	$208,475,839	$10,688	$30,153,350	$142,050,742	$10,722,427
CASS	8,973	$67,762,450	$64,357,067	$7,172	$8,277,296	$44,891,937	$2,656,125
CHIPPEWA	8,517	$72,390,429	$75,330,999	$8,845	$8,600,906	$56,023,703	$4,260,153
CHISAGO	12,631	$126,456,107	$126,586,878	$10,022	$17,432,120	$86,204,427	$6,137,542
CLAY	24,678	$245,926,195	$240,558,039	$9,748	$33,156,131	$164,756,195	$11,652,117
CLEARWATER	3,639	$26,375,231	$26,271,856	$7,220	$3,305,648	$18,852,953	$1,100,581
COOK	2,241	$18,929,280	$18,308,904	$8,170	$2,533,509	$12,930,207	$864,613
COTTONWOOD	8,217	$79,068,939	$77,213,304	$9,397	$8,740,186	$57,008,349	$4,252,714
CROW WING	20,204	$173,739,703	$171,541,455	$8,490	$23,226,320	$117,618,139	$7,752,575
DAKOTA	105,609	$1,304,577,248	$1,292,374,755	$12,237	$206,152,808	$857,099,210	$68,210,840
DODGE	7,863	$75,313,920	$74,244,327	$9,442	$9,155,840	$52,769,709	$3,785,435
DOUGLAS	14,071	$115,630,622	$114,088,776	$8,108	$14,151,470	$80,118,311	$5,149,280
FARIBAULT	12,100	$115,667,736	$112,969,811	$9,336	$14,273,634	$83,105,511	$6,151,624
FILLMORE	11,458	$95,563,693	$93,321,902	$8,145	$10,580,521	$68,399,103	$4,531,385
FREEBORN	21,100	$199,796,933	$196,893,557	$9,331	$26,769,884	$139,913,428	$9,862,954
GOODHUE	21,868	$210,603,706	$208,158,820	$9,519	$27,934,311	$146,896,403	$10,537,294
GRANT	3,884	$32,371,418	$31,760,406	$8,177	$3,727,423	$23,256,105	$1,583,859
HENNEPIN	584,636	$7,165,331,744	$7,112,949,124	$12,166	$1,211,756,939	$4,690,762,040	$383,871,095
HOUSTON	9,569	$84,290,750	$82,224,433	$8,593	$9,998,527	$59,529,374	$3,997,783
HUBBARD	6,239	$46,544,572	$45,342,445	$7,268	$5,458,522	$32,087,870	$1,847,492
ISANTI	10,640	$105,618,506	$106,085,999	$9,970	$14,588,471	$72,493,415	$5,066,917
ITASCA	20,425	$208,764,105	$207,318,378	$10,150	$31,100,723	$144,545,498	$10,631,379
JACKSON	7,652	$72,746,975	$71,085,103	$9,290	$9,578,186	$51,513,194	$3,735,169
KANABEC	5,531	$45,864,771	$46,135,896	$8,341	$5,487,378	$32,806,438	$2,042,736
KANDIYOHI	19,282	$177,567,729	$175,534,350	$9,106	$23,517,666	$122,244,533	$8,576,538
KITTSON	3,567	$32,557,971	$31,664,596	$8,877	$3,750,998	$23,007,781	$1,641,170
KOOCHICHING	8,842	$85,456,998	$85,545,683	$9,675	$12,455,216	$60,798,689	$4,345,334
LAC QUI PARLE	5,698	$48,089,181	$46,504,361	$8,162	$4,898,469	$34,929,171	$2,412,988
LAKE	6,876	$77,282,170	$77,092,866	$11,212	$12,265,206	$54,014,941	$4,266,224
LAKE OF THE WOODS	2,036	$15,413,638	$15,018,531	$7,376	$1,769,665	$11,243,030	$697,361
LE SUEUR	13,463	$121,321,737	$120,405,262	$8,943	$15,749,692	$85,677,948	$5,925,448
LINCOLN	3,997	$28,827,360	$27,644,033	$6,916	$4,623,915	$20,884,831	$1,252,337
LYON	13,913	$129,889,917	$127,307,186	$9,150	$16,153,041	$91,982,669	$6,558,372
MC LEOD	17,211	$162,372,944	$161,102,888	$9,360	$21,296,369	$115,295,958	$8,212,957
MAHNOMEN	2,177	$15,936,045	$15,245,635	$7,003	$1,845,829	$11,041,751	$635,464
MARSHALL	6,736	$58,917,712	$57,762,138	$8,575	$6,746,837	$42,250,344	$2,902,739
MARTIN	15,134	$142,696,956	$139,570,786	$9,222	$18,495,262	$100,295,170	$7,293,345

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1978 INDIVIDUAL INCOME TAX RETURNS
DATA BY COUNTY

TABLE 11

ALL FILERS

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
AITKIN	10,821	$90,823,927	$89,786,614	$8,297	$10,732,813	$64,982,662	$4,304,384
ANOKA	9,083	$75,879,723	$75,250,335	$8,285	$9,454,959	$53,079,073	$3,391,124
BECKER	13,435	$103,727,873	$103,391,355	$7,696	$12,272,501	$73,476,455	$4,359,996
BELTRAMI	23,878	$234,649,713	$230,423,841	$9,650	$33,204,020	$162,293,248	$12,084,636
BENTON	6,342	$56,033,848	$54,398,014	$8,577	$26,354,851	$41,249,271	$2,967,631
BIG STONE	13,277	$128,763,904	$126,864,364	$9,555	$16,590,879	$89,533,307	$6,432,534
BLUE EARTH	12,783	$120,453,125	$116,991,932	$9,152	$14,530,401	$85,837,024	$6,037,691
BROWN	4,933	$44,420,684	$43,156,066	$8,748	$5,333,642	$31,731,162	$2,277,816
CARLTON	54,992	$626,276,524	$617,049,319	$11,221	$96,892,424	$412,540,740	$31,993,658
CARVER	25,695	$208,740,155	$205,590,500	$8,001	$25,161,066	$147,194,667	$9,363,196
CASS	8,110	$75,454,709	$74,721,659	$9,214	$10,236,628	$57,631,754	$3,680,039
CHIPPEWA	8,794	$72,774,518	$72,490,393	$8,243	$9,510,226	$51,481,449	$3,287,390
CHISAGO	6,343	$51,682,002	$50,085,694	$7,896	$5,406,524	$37,096,579	$2,419,126
CLAY	17,792	$165,419,840	$162,462,010	$9,131	$21,264,728	$115,228,572	$8,083,554
COOK	5,893	$45,581,461	$44,414,572	$7,537	$5,031,386	$32,460,355	$2,078,190
COTTONWOOD	274,593	$3,176,367,798	$3,159,931,384	$11,508	$517,180,087	$2,126,749,689	$167,283,472
CROW WING	2,753	$21,201,316	$20,802,338	$7,556	$2,266,809	$15,392,007	$924,640
DAKOTA	11,000	$101,905,226	$99,390,230	$9,035	$11,260,572	$74,239,865	$5,441,320
DODGE	11,552	$105,032,718	$102,518,801	$8,875	$11,417,819	$76,371,175	$5,530,349
DOUGLAS	23,058	$220,651,993	$218,676,540	$9,484	$29,032,135	$152,539,483	$10,542,505
FARIBAULT	5,999	$57,392,560	$55,700,942	$9,285	$6,375,245	$41,704,151	$3,117,231
FILLMORE	6,508	$54,957,203	$58,037,462	$8,918	$6,303,805	$44,029,435	$3,326,828
FREEBORN	117,760	$1,258,407,006	$1,247,620,972	$10,595	$197,988,104	$866,500,094	$66,146,992
GOODHUE	22,818	$258,840,921	$259,401,544	$11,368	$38,931,217	$173,807,276	$13,350,134
GRANT	13,712	$146,266,657	$147,376,533	$10,748	$21,389,729	$99,393,741	$7,308,332
HENNEPIN	8,919	$75,076,273	$73,682,481	$8,261	$7,978,164	$54,846,999	$3,778,909
HOUSTON	50,920	$467,426,402	$463,966,668	$9,112	$61,260,909	$324,304,958	$22,148,044
HUBBARD	17,727	$170,776,412	$169,067,277	$9,537	$23,480,190	$118,601,591	$8,429,886
ISANTI	5,898	$52,806,677	$51,667,199	$8,760	$6,565,356	$37,723,443	$2,675,422
ITASCA	6,839	$54,437,185	$53,262,200	$7,788	$6,043,305	$39,092,262	$2,582,682
JACKSON	10,737	$79,781,911	$79,211,068	$7,377	$8,764,576	$57,192,120	$3,294,775
KANABEC	3,273	$28,326,000	$26,962,613	$8,238	$3,227,991	$19,951,480	$1,378,140
KANDIYOHI	11,015	$94,511,426	$93,352,727	$8,475	$11,304,038	$67,085,426	$4,528,033
KITTSON	6,386	$50,695,027	$49,960,750	$7,823	$6,232,774	$35,691,305	$2,199,038
KOOCHICHING	10,529	$98,049,962	$96,464,712	$9,162	$12,543,164	$69,349,409	$4,941,691
LAC QUI PARLE	57,531	$719,226,422	$716,511,012	$12,454	$114,420,923	$473,442,990	$37,971,974
LAKE	7,325	$68,421,946	$67,247,579	$9,181	$7,724,640	$49,966,934	$3,538,461
LAKE OF THE WOODS	4,451	$42,150,853	$41,232,700	$9,264	$5,027,015	$30,119,828	$2,209,973
LE SUEUR	23,646	$217,554,675	$214,335,192	$9,064	$28,948,820	$151,716,281	$10,570,073
MCLEOD	28,324	$275,575,133	$275,763,108	$9,736	$37,165,929	$190,358,475	$13,385,496
MAHNOMEN	7,514	$65,041,745	$63,602,007	$8,464	$7,023,357	$47,314,762	$3,303,271
MARSHALL	2,250,408	$24,181,949,138	$23,973,377,606	$10,652	$3,670,621,617	$16,358,029,312	$ 243,335,690
MARTIN	73,845	$ 996,228,202	$ 436,985,586	$ 5,918	$ 90,608,200	$ 302,919,875	$1,017,750,647
MEEKER	2,324,253	$25,178,177,340	$24,410,363,192	$10,502	$3,761,229,817	$16,660,949,187	$1,261,086,337

BEST AVAILABLE COPY

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CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-AITKIN							
AITKIN	1,196	$9,948,647	$9,866,503	$8,263	$1,580,944	$6,634,949	$425,168
HILL CITY	269	$2,339,979	$2,025,464	$7,530	$256,284	$1,424,918	$79,843
MC GRATH	60	$447,653	$447,281	$7,621	$56,912	$321,867	$18,552
MC GREGOR	313	$2,358,922	$2,332,486	$7,452	$289,160	$1,648,041	$94,139
PALISADE	97	$662,099	$630,740	$6,502	$77,892	$448,195	$22,499
TAMARACK	42	$286,364	$296,274	$7,054	$37,943	$226,584	$12,930
CITY TOTAL	1,975	$15,773,664	$15,608,746	$7,903	$2,299,135	$10,704,554	$653,131
COUNTY-ANOKA							
ANDOVER	7,391	$31,133,314	$31,313,382	$13,096	$4,575,253	$20,458,245	$1,604,426
ANOKA	13,396	$159,135,681	$159,441,996	$11,902	$24,650,712	$106,076,132	$8,181,768
BETHEL	654	$7,422,843	$7,507,305	$11,479	$1,083,337	$5,011,292	$351,789
BLAINE	13,031	$151,001,773	$152,093,033	$11,670	$21,598,091	$102,576,432	$7,496,379
CENTERVILLE	265	$3,253,691	$3,238,578	$12,221	$492,501	$2,207,021	$169,923
CIRCLE PINES	2,491	$28,847,681	$29,040,735	$11,674	$4,401,251	$19,456,386	$1,442,891
COLUMBIA HEIGHTS	10,707	$119,558,543	$119,879,671	$11,196	$18,486,788	$82,538,010	$6,288,417
COON RAPIDS	16,694	$197,939,311	$198,805,460	$11,909	$29,110,796	$133,109,734	$9,994,374
EAST BETHEL	1,461	$17,962,450	$18,158,819	$12,429	$2,611,244	$12,110,498	$915,217
FRIDLEY	16,038	$196,612,665	$197,021,813	$12,285	$31,411,277	$133,495,582	$10,681,385
HAM LAKE	1,812	$22,341,792	$22,534,744	$12,436	$3,268,835	$14,927,419	$1,136,272
HILLTOP	154	$1,609,180	$1,618,384	$10,509	$237,675	$1,180,431	$84,734
LEXINGTON	663	$6,915,276	$6,993,928	$10,877	$998,666	$4,864,273	$345,521
LINO LAKES	1,464	$17,345,498	$17,491,656	$11,948	$2,621,471	$11,652,091	$885,469
SPRING LAKE PARK	2,922	$34,792,343	$34,944,354	$11,959	$5,192,372	$23,767,419	$1,813,357
ST FRANCIS	356	$3,897,078	$3,955,396	$11,111	$556,489	$2,647,707	$191,764
CITY TOTAL	84,681	$999,769,219	$1,004,078,324	$11,885	$151,296,758	$676,078,680	$51,581,686
COUNTY-BECKER							
AUDUBON	181	$1,648,318	$1,641,572	$9,069	$195,266	$1,153,756	$71,390
CALLAWAY	94	$845,663	$824,681	$8,646	$71,590	$449,635	$24,816
DETROIT LAKES	4,694	$62,004,061	$61,624,709	$8,868	$5,506,945	$28,745,480	$1,896,775
FRAZEE	662	$5,075,944	$5,036,058	$7,630	$584,691	$3,652,114	$207,023
LAKE PARK	364	$3,388,665	$3,358,315	$9,226	$425,981	$2,403,277	$158,815
OGEMA	114	$841,970	$767,490	$6,557	$88,055	$558,090	$30,719
WOLF LAKE	27	$189,842	$194,120	$7,190	$16,461	$149,570	$7,184
CITY TOTAL	6,134	$53,786,283	$53,226,965	$8,677	$6,888,989	$37,131,922	$2,396,722
COUNTY-BELTRAMI							
BEMIDJI	6,191	$56,040,910	$55,351,613	$8,941	$7,656,298	$38,849,748	$2,624,478
BLACKDUCK	390	$3,240,154	$3,207,545	$8,224	$437,176	$2,242,256	$134,697
KELLIHER	150	$1,109,912	$1,091,178	$7,275	$114,595	$830,098	$55,616
SOLWAY	75	$596,473	$595,563	$7,941	$83,661	$414,704	$24,626
TENSTRIKE	89	$651,388	$656,739	$7,379	$82,064	$488,637	$29,666
TURTLE RIVER	14	$104,805	$107,559	$7,683	$11,757	$79,124	$4,487
WILTON	139	$1,040,536	$1,023,783	$7,365	$126,792	$748,959	$44,618
CITY TOTAL	7,048	$62,834,218	$62,033,980	$8,802	$8,512,341	$43,653,526	$2,914,169
COUNTY-BENTON							
FOLEY	866	$7,728,165	$7,646,086	$8,829	$1,011,464	$5,258,311	$336,532
GILMAN	46	$366,574	$367,491	$7,989	$37,780	$264,348	$15,791
RICE	493	$4,479,374	$4,484,200	$9,096	$630,493	$3,036,154	$191,791
RONNEBY	25	$200,976	$201,381	$8,055	$18,721	$158,522	$10,402
SARTELL	472	$4,524,914	$4,544,538	$9,628	$592,131	$3,170,006	$211,764
SAUK RAPIDS	1,612	$17,117,302	$17,093,249	$10,604	$2,395,472	$11,696,503	$841,460
ST CLOUD	2,019	$18,081,020	$17,861,561	$8,847	$2,322,698	$12,526,733	$815,656
CITY TOTAL	5,533	$52,498,325	$52,198,506	$9,434	$7,008,759	$36,080,577	$2,423,305
COUNTY-BIG STONE							
BARRY	16	$86,937	$87,323	$5,458	$7,775	$70,903	$3,659
BEARDSLEY	170	$1,163,869	$1,148,748	$6,757	$118,872	$857,766	$47,558
CLINTON	325	$2,639,087	$2,516,466	$7,743	$308,608	$1,871,125	$107,412
CORRELL	49	$337,334	$330,804	$6,751	$24,731	$282,352	$17,151
GRACEVILLE	355	$2,929,098	$2,869,959	$8,084	$380,803	$2,046,045	$130,980
JOHNSON	25	$255,258	$255,517	$10,221	$40,429	$192,604	$16,012
ODESSA	80	$739,370	$728,304	$9,104	$63,547	$577,145	$48,804
ORTONVILLE	1,403	$12,071,063	$11,960,860	$8,525	$1,522,620	$8,420,194	$566,639
CITY TOTAL	2,423	$20,222,016	$19,897,981	$8,212	$2,467,385	$14,297,894	$938,215
COUNTY-BLUE EARTH							
AMBOY	394	$3,600,442	$3,576,179	$9,077	$465,238	$2,601,702	$183,638
EAGLE LAKE	673	$6,293,162	$6,283,439	$9,336	$805,111	$4,363,709	$283,895
GOOD THUNDER	365	$3,063,116	$3,041,028	$8,332	$356,398	$2,214,370	$145,096
LAKE CRYSTAL	1,288	$11,985,035	$11,989,708	$9,309	$1,522,583	$8,544,471	$590,519
MADISON LAKE	443	$4,891,181	$4,844,810	$10,982	$683,911	$3,402,015	$256,395
MANKATO	16,992	$164,362,503	$163,160,178	$9,954	$24,649,700	$112,059,225	$8,274,260
MAPLETON	782	$7,206,894	$7,165,495	$9,163	$886,092	$5,076,408	$345,811
PEMBERTON	96	$831,530	$839,081	$8,740	$88,556	$614,912	$43,817
SKYLINE	104	$1,237,298	$1,237,530	$11,899	$205,973	$820,322	$68,244
ST CLAIR	300	$2,616,637	$2,593,582	$8,645	$311,628	$1,820,488	$114,972
VERNON CENTER	200	$2,009,944	$1,993,707	$9,969	$221,294	$1,518,592	$115,075
CITY TOTAL	21,037	$208,097,742	$206,744,717	$9,828	$30,196,084	$149,036,214	$10,421,723

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COUNTY-BROWN							
COBDEN	16	$122,277	$119,653	$7,478	$10,400	$98,605	$6,365
COMFREY	307	$2,473,884	$2,455,839	$7,999	$319,350	$1,797,488	$121,121
EVAN	33	$273,949	$273,390	$8,285	$24,933	$216,946	$14,632
HANSKA	261	$2,311,344	$2,280,385	$8,737	$280,596	$1,694,243	$116,416
NEW ULM	8,175	$78,449,862	$77,883,043	$9,527	$11,009,002	$54,705,061	$3,808,296
SLEEPY EYE	2,129	$19,522,299	$19,470,510	$9,145	$2,713,535	$13,981,732	$976,842
SPRINGFIELD	1,434	$12,731,011	$12,646,808	$8,819	$1,726,423	$9,030,517	$621,251
CITY TOTAL	12,355	$115,884,646	$115,129,628	$9,318	$16,078,259	$81,524,592	$5,664,923
COUNTY-CARLTON							
BARNUM	269	$2,425,209	$2,444,621	$9,088	$309,540	$1,724,093	$105,708
CARLTON	587	$5,912,627	$5,936,567	$10,200	$848,733	$4,150,369	$302,964
CLOQUET	6,955	$64,646,290	$64,306,253	$10,119	$9,534,839	$45,354,670	$3,332,681
CROMWELL	157	$1,230,616	$1,251,525	$7,971	$182,319	$884,528	$53,724
KETTLE RIVER	108	$923,414	$932,581	$8,635	$129,288	$687,353	$45,515
MOOSE LAKE	698	$6,419,858	$6,300,599	$9,027	$827,813	$4,474,998	$301,444
SCANLON	246	$2,588,236	$2,597,489	$10,559	$382,222	$1,856,329	$139,451
THOMSON	81	$842,112	$839,903	$10,369	$126,758	$591,085	$43,263
WRENSHALL	180	$1,934,434	$1,986,095	$11,034	$283,714	$1,368,795	$94,684
WRIGHT	112	$1,016,587	$1,031,550	$9,210	$172,350	$730,719	$48,811
CITY TOTAL	8,788	$87,939,383	$87,627,183	$9,971	$12,797,578	$61,822,939	$4,468,246
COUNTY-CARVER							
CARVER	430	$4,243,399	$4,261,757	$9,911	$570,795	$2,973,911	$206,025
CHANHASSEN	2,112	$29,816,917	$29,395,395	$13,918	$4,825,628	$19,000,364	$1,623,482
CHASKA	4,592	$54,248,441	$53,740,379	$11,705	$8,367,452	$35,793,141	$2,754,678
COLOGNE	458	$4,240,181	$4,248,169	$9,255	$554,695	$3,044,638	$213,882
HAMBURG	252	$2,320,839	$2,344,101	$9,302	$338,065	$1,627,842	$114,104
MAYER	275	$2,776,630	$2,782,901	$10,120	$377,889	$1,937,037	$147,884
NEW GERMANY	214	$1,791,863	$1,808,044	$8,449	$246,169	$1,271,165	$89,018
NORWOOD	765	$6,965,770	$6,978,154	$9,122	$914,682	$4,933,132	$337,471
VICTORIA	578	$6,963,971	$6,956,620	$12,036	$1,107,267	$4,679,169	$396,717
WACONIA	1,689	$18,472,171	$18,560,118	$10,989	$2,772,562	$12,535,984	$971,004
WATERTOWN	1,049	$9,950,035	$9,986,819	$9,520	$1,318,738	$6,910,750	$469,330
YOUNG AMERICA	681	$6,386,354	$6,382,491	$9,372	$809,663	$4,958,293	$291,813
CITY TOTAL	13,096	$148,186,571	$147,454,954	$11,260	$22,203,605	$99,065,176	$7,609,408
COUNTY-CASS							
BACKUS	174	$1,118,498	$1,058,383	$6,083	$110,903	$739,154	$41,900
BENA	79	$462,997	$426,713	$5,401	$46,621	$315,811	$13,706
BOY RIVER	13	$95,422	$86,015	$6,463	$11,169	$58,332	$3,323
CASS LAKE	552	$4,162,480	$3,426,372	$6,207	$411,460	$2,536,880	$145,809
CHICKAMOW BEACH	26	$193,869	$187,712	$7,220	$17,279	$125,026	$7,926
EAST GULL LAKE	223	$2,913,942	$2,897,777	$12,995	$550,196	$1,823,018	$155,487
FEDERAL DAM	74	$474,556	$425,978	$5,756	$61,603	$299,562	$15,095
HACKENSACK	219	$1,609,942	$1,524,258	$6,960	$208,412	$1,024,095	$56,009
LAKESHORE	278	$2,422,099	$2,404,503	$8,649	$321,419	$1,589,521	$102,721
LONGVILLE	178	$1,213,915	$1,179,831	$6,628	$141,187	$804,479	$45,731
MOTLEY	38	$257,055	$265,666	$6,965	$28,569	$195,534	$11,945
PILLAGER	189	$1,437,970	$1,438,687	$7,611	$167,549	$1,001,123	$57,447
PINE RIVER	506	$4,803,898	$4,690,877	$9,271	$682,198	$3,213,045	$226,896
REMER	228	$2,014,626	$1,999,138	$8,768	$280,279	$1,340,744	$86,458
WALKER	684	$6,023,330	$5,896,277	$8,620	$981,738	$3,993,731	$269,292
CITY TOTAL	3,461	$29,204,599	$27,904,987	$8,063	$4,020,562	$19,080,055	$1,239,787
COUNTY-CHIPPEWA							
CLARA CITY	921	$8,367,218	$8,363,779	$9,081	$1,266,492	$5,776,105	$404,150
GRANITE FALLS	329	$2,704,509	$2,640,323	$8,025	$307,845	$1,933,327	$120,436
MAYNARD	287	$2,285,952	$2,248,627	$7,835	$286,071	$1,630,348	$105,115
MILAN	245	$1,774,215	$1,771,419	$7,230	$214,408	$1,310,892	$78,773
MONTEVIDEO	3,581	$32,522,087	$32,291,492	$9,017	$4,248,259	$22,784,618	$1,567,976
WATSON	111	$803,589	$808,929	$7,288	$98,512	$597,558	$33,133
CITY TOTAL	5,474	$48,457,270	$48,124,569	$8,791	$6,421,579	$34,032,848	$2,309,584
COUNTY-CHISAGO							
BRANCH	492	$5,116,969	$5,169,309	$10,507	$741,277	$3,496,793	$256,199
CENTER CITY	329	$3,591,919	$3,617,067	$11,129	$479,292	$2,491,738	$211,666
CHISAGO CITY	1,022	$10,955,332	$10,824,846	$10,592	$1,634,486	$7,108,032	$517,047
HARRIS	379	$3,502,481	$3,526,790	$9,306	$452,042	$2,457,877	$162,085
LINDSTROM	1,368	$13,362,925	$13,228,775	$9,670	$1,902,944	$8,830,013	$629,510
NORTH BRANCH	1,127	$11,110,072	$11,177,957	$9,918	$1,474,264	$7,576,077	$521,356
RUSH CITY	800	$7,702,144	$7,831,448	$9,789	$1,109,824	$5,495,601	$395,042
SHAFER	118	$1,005,931	$1,031,380	$8,741	$140,558	$705,760	$47,614
STACY	706	$7,585,406	$7,651,030	$10,837	$1,058,913	$5,073,343	$348,366
TAYLOR FALLS	345	$3,369,414	$3,376,031	$9,786	$493,481	$2,341,993	$169,493
WYOMING	1,001	$11,614,143	$11,620,036	$11,608	$1,699,469	$7,642,833	$586,320
CITY TOTAL	7,683	$78,918,736	$79,054,669	$10,290	$11,186,522	$53,217,860	$3,826,699

BEST AVAILABLE COPY

1978 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 12

CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-CLAY							
BARNESVILLE	1,047	$8,981,039	$8,830,824	$8,434	$1,172,501	$5,985,095	$364,230
COMSTOCK	70	$694,435	$664,977	$9,500	$76,339	$477,837	$32,824
DILWORTH	1,257	$12,149,106	$12,186,238	$9,695	$1,645,526	$8,353,972	$560,040
FELTON	148	$1,387,444	$1,369,384	$9,253	$162,228	$962,672	$66,576
GEORGETOWN	90	$813,397	$796,341	$8,954	$79,404	$596,951	$47,260
GLYNDON	568	$5,599,455	$5,671,558	$9,985	$793,232	$3,914,339	$283,626
HAWLEY	920	$8,410,769	$8,520,739	$9,044	$1,022,357	$5,724,018	$381,464
HITTERDAL	105	$864,432	$836,102	$7,944	$76,024	$634,501	$40,393
MOORHEAD	14,552	$154,463,960	$151,382,928	$10,403	$22,053,671	$101,641,115	$7,381,446
SABIN	323	$3,437,381	$3,354,382	$10,385	$410,915	$2,336,709	$165,555
ULEN	220	$1,868,154	$1,876,247	$8,528	$235,799	$1,361,703	$89,639
CITY TOTAL	19,290	$198,650,072	$195,287,720	$10,124	$27,727,996	$131,988,912	$9,413,053
COUNTY-CLEARWATER							
BAGLEY	800	$6,582,887	$6,481,023	$8,101	$922,968	$4,635,361	$297,547
CLEARBROOK	262	$2,187,867	$2,198,939	$8,393	$285,000	$1,536,387	$98,898
GONVICK	182	$1,529,024	$1,555,606	$8,547	$199,971	$1,135,360	$74,979
LEONARD	47	$395,362	$450,813	$9,592	$59,474	$303,225	$23,127
SHELVIN	80	$517,426	$513,333	$6,417	$68,247	$354,824	$17,558
CITY TOTAL	1,371	$11,212,550	$11,199,714	$8,169	$1,535,660	$7,965,157	$512,109
COUNTY-COOK							
GRAND MARAIS	1,192	$10,252,548	$10,013,058	$8,400	$1,373,074	$7,066,453	$463,628
CITY TOTAL	1,192	$10,252,549	$10,013,058	$8,400	$1,373,074	$7,066,453	$463,628
COUNTY-COTTONWOOD							
BINGHAM LAKE	128	$1,188,160	$1,162,445	$9,082	$134,259	$883,507	$65,646
COMFREY	30	$326,051	$325,651	$10,855	$26,599	$241,455	$22,507
JEFFERS	237	$1,996,972	$1,997,972	$8,430	$229,242	$1,481,433	$105,302
MOUNTAIN LAKE	1,124	$10,345,385	$10,213,945	$9,087	$1,175,903	$7,203,265	$493,786
STORDEN	191	$1,744,153	$1,724,908	$9,031	$210,242	$1,231,188	$83,248
WESTBROOK	508	$4,583,914	$4,396,696	$8,655	$585,653	$3,149,019	$214,017
WINDOM	2,870	$27,394,233	$27,209,779	$9,481	$3,695,639	$19,187,832	$1,369,544
CITY TOTAL	5,088	$47,588,868	$47,030,744	$9,243	$6,057,297	$33,397,699	$2,354,050
COUNTY-CROW WING							
BAXTER	921	$9,634,998	$9,589,114	$10,412	$1,274,468	$6,363,713	$443,887
BRAINERD	7,078	$66,365,630	$65,790,954	$9,295	$9,228,400	$45,364,006	$3,179,040
BREEZY POINT	107	$844,526	$833,015	$7,785	$93,710	$552,469	$32,381
CROSBY	1,130	$9,479,304	$9,386,777	$8,307	$1,471,492	$6,354,208	$406,646
CROSSLAKE	525	$4,463,458	$4,253,162	$8,101	$650,862	$2,778,967	$148,572
CUYUNA	60	$468,605	$455,192	$7,587	$59,659	$328,541	$18,973
DEERWOOD	400	$3,482,574	$3,458,026	$8,645	$517,664	$2,311,097	$159,119
EMILY	231	$1,941,543	$1,953,406	$8,292	$172,861	$1,007,834	$51,695
FIFTY LAKES	100	$716,465	$672,560	$6,726	$99,870	$434,957	$26,914
FORT RIPLEY	51	$345,900	$350,263	$6,868	$43,026	$256,239	$13,668
GARRISON	138	$824,176	$805,822	$5,839	$88,843	$571,008	$28,925
IRONTON	294	$2,246,716	$2,198,207	$7,477	$282,980	$1,566,101	$90,089
JENKINS	74	$634,105	$630,308	$8,815	$40,796	$321,050	$13,955
MANHATTAN BEACH	66	$665,965	$645,389	$9,779	$124,563	$398,218	$32,089
NISSWA	623	$5,601,163	$5,464,511	$8,771	$755,188	$3,629,902	$251,205
PEQUOT LAKES	572	$4,681,410	$4,549,586	$7,954	$600,411	$3,111,084	$209,997
RIVERTON	21	$196,302	$194,126	$9,244	$22,809	$130,751	$7,817
TROMMALD	21	$137,648	$131,123	$6,244	$17,179	$98,638	$5,664
CITY TOTAL	12,417	$112,110,465	$110,661,541	$8,916	$15,544,519	$75,574,783	$5,154,643
COUNTY-DAKOTA							
APPLE VALLEY	9,165	$128,892,868	$126,679,817	$13,822	$19,628,608	$80,913,877	$6,521,995
BURNSVILLE	18,404	$261,647,645	$256,934,746	$13,961	$42,917,174	$166,567,616	$14,135,958
COATES	62	$566,170	$566,277	$9,134	$80,960	$402,257	$28,191
EAGAN	9,514	$122,334,515	$120,753,133	$12,692	$18,738,435	$80,255,299	$6,306,953
FARMINGTON	3,245	$35,351,619	$35,333,586	$10,889	$5,112,336	$24,027,019	$1,760,766
HAMPTON	283	$2,802,914	$2,837,082	$10,025	$394,686	$1,971,104	$142,335
HASTINGS	7,688	$88,543,826	$88,490,875	$11,510	$13,372,002	$60,180,333	$4,581,116
INVER GROVE HEIGHTS	7,976	$93,247,046	$93,542,478	$11,728	$14,239,394	$63,462,628	$4,769,973
LAKEVILLE	5,328	$66,553,011	$66,340,224	$12,453	$10,062,685	$43,464,936	$3,406,099
LILYDALE	117	$3,259,742	$3,178,303	$27,165	$893,189	$1,641,015	$192,475
MENDOTA HEIGHTS	2,837	$52,542,353	$52,768,214	$18,600	$11,251,592	$32,155,479	$3,219,927
MENDOTA	203	$2,918,310	$2,948,095	$14,523	$702,911	$1,827,018	$160,726
MIESVILLE	70	$758,666	$806,096	$11,516	$111,504	$582,963	$50,853
NEW TRIER	43	$414,448	$431,679	$10,039	$61,288	$298,648	$19,675
RANDOLPH	202	$2,087,842	$2,128,418	$10,537	$315,080	$1,515,033	$114,897
ROSEMOUNT	3,652	$43,315,163	$43,231,902	$11,838	$6,237,188	$28,775,228	$2,196,776
SOUTH ST PAUL	14,145	$144,454,389	$144,394,423	$10,208	$21,630,946	$99,667,913	$7,328,622
SUNFISH LAKE	121	$4,990,386	$4,950,321	$40,912	$1,305,348	$2,273,738	$285,048
VERMILLION	197	$2,394,762	$2,124,466	$10,784	$292,777	$1,487,919	$112,494
WEST ST PAUL	11,109	$132,133,982	$131,394,772	$11,828	$21,693,429	$88,783,046	$7,116,006
CITY TOTAL	94,361	$1,188,954,667	$1,179,944,907	$12,504	$189,041,490	$780,252,665	$62,450,885

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CITIES

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COUNTY-DODGE							
CLAREMONT	298	$2,711,282	$2,679,598	$8,992	$325,072	$1,915,378	$126,237
DODGE CENTER	1,020	$10,949,693	$10,826,876	$10,615	$1,594,381	$7,303,567	$546,110
HAYFIELD	666	$6,077,022	$6,144,572	$9,226	$802,178	$4,194,435	$293,303
KASSON	1,550	$15,445,658	$15,766,960	$9,914	$2,123,469	$10,442,801	$720,053
MANTORVILLE	306	$2,956,411	$2,949,984	$9,640	$395,009	$1,986,497	$132,089
WEST CONCORD	465	$4,019,700	$4,020,089	$8,645	$490,064	$2,844,251	$186,854
CITY TOTAL	4,305	$42,159,766	$41,988,079	$9,753	$5,692,123	$28,686,929	$2,004,646
COUNTY-DOUGLAS							
ALEXANDRIA	4,978	$44,149,631	$43,617,444	$8,762	$5,989,117	$30,021,594	$2,008,819
BRANDON	228	$1,710,597	$1,690,498	$7,414	$179,270	$1,228,323	$74,347
CARLOS	186	$1,438,974	$1,460,874	$7,854	$160,933	$1,049,973	$62,320
EVANSVILLE	226	$1,656,222	$1,604,890	$7,101	$171,999	$1,126,377	$62,285
FORADA	44	$335,040	$340,982	$7,750	$38,618	$254,927	$15,540
GARFIELD	166	$1,389,393	$1,359,221	$8,188	$154,395	$970,219	$61,163
KENSINGTON	142	$1,244,132	$1,234,001	$8,690	$165,599	$875,338	$56,226
MILTONA	103	$668,645	$663,035	$6,437	$71,210	$461,642	$21,950
MILLERVILLE	34	$263,096	$260,252	$7,654	$23,076	$197,860	$12,525
NELSON	124	$850,521	$857,380	$6,914	$87,486	$609,693	$28,708
OSAKIS	817	$6,656,949	$6,672,881	$7,574	$533,722	$3,330,263	$195,102
CITY TOTAL	6,848	$58,363,200	$57,761,458	$8,435	$7,575,425	$40,126,209	$2,598,985
COUNTY-FARIBAULT							
BLUE EARTH	2,546	$25,860,252	$25,636,536	$10,069	$3,719,402	$17,892,211	$1,352,256
BRICELYN	299	$2,882,732	$2,851,594	$9,544	$401,528	$2,017,600	$136,964
DELAVAN	167	$1,316,398	$1,325,961	$7,940	$163,791	$974,773	$60,412
EASTON	213	$1,820,155	$1,756,684	$8,247	$222,207	$1,273,401	$88,050
ELMORE	485	$4,231,366	$4,218,061	$8,697	$592,644	$3,033,703	$201,953
FROST	193	$1,865,977	$1,835,739	$9,512	$257,169	$1,335,537	$96,583
KIESTER	362	$3,176,661	$3,159,926	$8,729	$427,115	$2,256,512	$142,952
MINNESOTA LAKE	411	$4,211,201	$4,157,954	$10,117	$583,102	$2,965,026	$218,914
WALTERS	80	$746,956	$714,886	$8,936	$70,438	$543,864	$43,374
WELLS	1,670	$14,644,712	$14,641,448	$8,769	$1,862,274	$10,687,790	$721,260
WINNEBAGO	1,086	$9,746,356	$9,611,531	$8,850	$1,256,192	$6,929,176	$480,223
CITY TOTAL	7,512	$70,522,266	$69,914,320	$9,307	$9,553,822	$49,909,593	$3,540,942
COUNTY-FILLMORE							
CANTON	174	$1,299,568	$1,284,876	$7,384	$157,723	$929,345	$53,339
CHATFIELD	695	$6,903,142	$6,566,275	$9,448	$945,579	$4,541,429	$318,136
FOUNTAIN	164	$1,432,110	$1,416,572	$8,638	$166,703	$1,002,424	$69,676
HARMONY	577	$5,226,772	$5,197,606	$9,008	$779,824	$3,610,452	$237,032
LANESBORO	470	$3,438,019	$3,406,288	$7,247	$359,179	$2,472,047	$135,867
MABEL	491	$4,056,252	$3,948,033	$8,041	$466,395	$2,855,623	$184,368
OSTRANDER	146	$1,287,064	$1,284,765	$8,800	$163,438	$970,178	$68,371
PETERSON	176	$1,550,757	$1,550,361	$8,809	$219,948	$1,097,031	$70,901
PRESTON	817	$7,390,491	$7,296,103	$8,930	$913,771	$5,125,683	$340,178
RUSHFORD CITY	1,033	$8,644,765	$8,551,688	$8,278	$1,060,889	$6,083,588	$390,630
SPRING VALLEY	1,377	$13,204,455	$13,055,997	$9,481	$1,827,339	$8,794,992	$685,728
WHALEN	60	$386,134	$364,829	$6,080	$35,666	$269,116	$12,016
WYKOFF	282	$2,158,039	$2,144,857	$7,606	$246,701	$1,535,616	$90,954
CITY TOTAL	6,462	$56,977,568	$56,068,250	$8,677	$7,343,151	$37,787,524	$2,657,196
COUNTY-FREEBORN							
ALBERT LEA	11,993	$117,574,739	$116,741,059	$9,734	$16,930,740	$80,927,676	$5,703,152
ALDEN	476	$4,343,495	$4,328,027	$9,092	$566,680	$3,127,619	$214,721
CLARKS GROVE	437	$4,227,700	$4,196,630	$9,603	$525,229	$3,018,441	$212,520
CONGER	104	$1,088,937	$1,081,729	$10,401	$179,111	$761,031	$57,294
EMMONS	292	$2,793,784	$2,576,440	$8,823	$343,936	$1,851,052	$121,490
FREEBORN	178	$1,857,508	$1,852,621	$10,408	$278,028	$1,316,221	$99,514
GENEVA	202	$1,629,530	$1,627,972	$8,059	$256,847	$1,149,432	$73,806
GLENVILLE	546	$4,944,788	$4,985,163	$9,130	$677,128	$3,513,890	$231,336
HARTLAND	180	$1,553,243	$1,547,381	$8,597	$199,584	$1,130,466	$76,145
HAYWARD	162	$1,396,227	$1,397,825	$8,629	$187,205	$1,012,360	$70,365
HOLLANDALE	337	$3,327,801	$3,314,020	$9,834	$470,541	$2,311,496	$179,233
MANCHESTER	59	$584,455	$583,182	$9,884	$69,091	$441,348	$30,858
MYRTLE	42	$321,129	$312,173	$7,433	$40,399	$231,084	$14,344
TWIN LAKES	98	$870,040	$847,196	$8,645	$100,798	$630,160	$40,089
CITY TOTAL	15,106	$146,313,376	$145,391,418	$9,625	$20,825,317	$101,422,276	$7,124,868
COUNTY-GOODHUE							
BELLECHESTER	64	$544,739	$547,691	$8,558	$54,410	$403,497	$25,060
CANNON FALLS	1,816	$17,552,491	$17,503,317	$9,638	$2,473,812	$11,982,560	$840,143
DENNISON	128	$1,088,955	$1,106,563	$8,645	$141,203	$818,377	$54,900
GOODHUE	385	$3,691,416	$3,610,418	$9,378	$514,260	$2,551,606	$182,720
KENYON	886	$7,788,339	$7,788,123	$8,790	$1,017,423	$5,527,797	$377,993
LAKE CITY	204	$2,177,460	$2,112,835	$10,357	$310,990	$1,430,764	$110,521
PINE ISLAND	1,047	$10,521,095	$10,456,788	$9,987	$1,352,181	$7,347,835	$527,042
RED WING	7,940	$81,463,656	$80,469,354	$10,135	$11,869,708	$55,717,609	$4,122,940
WANAMINGO	385	$3,734,783	$3,519,046	$9,140	$514,639	$2,499,306	$179,145
ZUMBROTA	1,107	$10,527,734	$10,518,187	$9,502	$1,373,231	$7,439,237	$515,601
CITY TOTAL	13,962	$138,885,168	$137,632,322	$9,858	$19,621,857	$95,718,588	$6,936,065

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COUNTY-GRANT							
ASHBY	229	$1,842,904	$1,836,818	$8,021	$200,547	$1,324,841	$79,892
BARRETT	195	$1,608,492	$1,461,201	$7,493	$149,445	$1,082,234	$63,784
ELBOW LAKE	852	$8,067,821	$7,945,244	$9,325	$1,135,316	$5,410,046	$382,395
HERMAN	256	$2,941,801	$2,923,765	$11,878	$389,893	$2,124,029	$159,562
HOFFMAN	290	$2,234,710	$2,224,177	$7,670	$269,733	$1,598,585	$99,723
NORCROSS	79	$704,199	$704,853	$8,922	$60,880	$556,378	$44,552
WENDELL	131	$1,281,702	$1,368,031	$10,443	$194,196	$993,314	$78,455
CITY TOTAL	2,072	$18,571,629	$18,464,089	$8,911	$2,399,950	$13,089,427	$908,363
COUNTY-HENNEPIN							
BLOOMINGTON	48,984	$622,751,505	$617,483,175	$12,606	$101,198,470	$409,378,372	$33,686,858
BROOKLYN CENTER	16,762	$190,697,869	$190,735,870	$11,379	$28,446,705	$130,894,931	$9,985,526
BROOKLYN PARK	18,127	$215,926,554	$214,664,326	$11,842	$31,748,102	$144,436,066	$10,938,805
CHAMPLIN	5,989	$48,624,044	$48,861,985	$12,249	$7,282,239	$32,204,980	$2,463,867
CHANHASSEN	116	$1,428,670	$1,411,275	$12,166	$210,170	$902,875	$69,879
CORCORAN	1,303	$15,900,068	$15,894,657	$12,199	$2,346,848	$10,535,855	$821,760
CRYSTAL	14,330	$162,004,965	$162,233,027	$11,321	$24,651,923	$110,218,444	$8,361,102
DAYTON	1,142	$13,957,238	$13,956,559	$12,221	$2,061,368	$9,389,861	$729,616
DEEPHAVEN	1,500	$30,641,272	$30,696,599	$20,464	$6,526,852	$18,167,628	$1,862,923
EDEN PRAIRIE	6,993	$113,254,838	$111,389,064	$15,929	$19,316,690	$69,898,520	$6,519,678
EDINA	26,927	$340,833,984	$337,591,144	$19,965	$123,961,710	$138,351,455	$33,566,154
EXCELSIOR	4,138	$65,564,456	$65,185,311	$15,753	$12,872,422	$40,173,289	$3,824,099
GOLDEN VALLEY	13,084	$201,329,732	$218,074,402	$16,667	$37,866,206	$145,587,882	$14,337,292
GREENFIELD	389	$4,263,256	$4,344,782	$11,169	$583,463	$2,996,503	$222,852
GREENWOOD	176	$3,110,648	$3,130,541	$17,787	$641,398	$1,930,153	$189,339
HANOVER	63	$681,683	$694,415	$11,027	$103,347	$460,275	$32,003
HOPKINS	11,484	$141,147,012	$140,018,309	$12,192	$25,274,690	$93,816,592	$7,747,826
INDEPENDENCE	702	$8,004,453	$8,051,123	$11,469	$1,204,937	$5,433,397	$423,602
LONG LAKE	1,580	$27,912,768	$28,607,367	$18,106	$6,082,691	$16,508,913	$1,637,625
LORETTO	424	$5,423,824	$5,416,105	$12,774	$962,471	$3,432,023	$284,702
MAPLE GROVE	7,417	$103,652,653	$102,995,247	$13,886	$16,089,716	$65,560,347	$5,263,479
MAPLE PLAIN	1,466	$18,387,080	$18,690,368	$12,749	$3,019,008	$12,122,231	$1,014,579
MEDINA	688	$9,864,030	$9,838,674	$14,300	$1,825,328	$6,470,963	$584,089
MEDICINE LAKE	170	$2,299,473	$2,316,377	$13,626	$413,516	$1,538,838	$132,291
MINNETONKA BEACH	195	$3,423,082	$3,484,891	$17,871	$723,677	$2,012,792	$200,541
MINNETONKA	19,949	$314,066,297	$310,780,675	$15,579	$57,580,588	$195,229,764	$17,949,406
MINNETRISTA	753	$11,116,173	$11,161,414	$14,823	$1,987,775	$7,055,229	$693,921
MOUND	6,085	$78,204,731	$77,919,291	$12,805	$12,957,725	$49,651,648	$4,032,989
MINNEAPOLIS	253,229	$2,674,354,349	$2,643,200,023	$10,438	$422,525,726	$1,799,186,166	$134,463,672
NEW HOPE	11,535	$141,050,122	$141,367,544	$12,256	$21,499,003	$95,262,263	$7,578,115
ORONO	1,782	$36,061,751	$36,165,865	$20,295	$8,197,491	$20,821,289	$2,159,497
OSSEO	2,725	$31,796,473	$31,829,578	$11,681	$4,915,733	$21,346,972	$1,662,835
PLYMOUTH	11,485	$165,807,365	$166,600,614	$14,531	$28,305,747	$107,623,331	$9,328,905
RICHFIELD	24,445	$267,545,879	$265,586,993	$10,864	$40,079,878	$182,453,100	$13,842,152
ROBBINSDALE	7,967	$89,592,193	$88,984,506	$11,169	$13,714,031	$60,449,987	$4,659,178
ROCKFORD	342	$4,033,224	$4,048,514	$11,838	$688,266	$2,613,194	$206,499
ROGERS	919	$11,154,769	$11,304,630	$12,301	$1,711,083	$7,410,925	$575,663
SHOREWOOD	1,375	$24,687,872	$24,440,712	$17,779	$5,070,920	$14,483,139	$1,413,028
SPRING PARK	886	$10,196,320	$10,106,829	$11,407	$1,642,407	$6,848,045	$532,699
ST. ANTHONY	2,761	$37,756,089	$37,676,456	$13,646	$6,648,273	$25,026,887	$2,172,740
ST. BONIFACIUS	454	$4,837,687	$4,871,767	$10,731	$879,602	$3,345,996	$248,747
ST. LOUIS PARK	25,140	$319,555,763	$317,469,747	$12,628	$55,623,503	$207,532,754	$17,218,221
TONKA BAY	611	$8,877,267	$8,947,671	$14,644	$1,629,451	$5,519,565	$487,235
WAYZATA	8,366	$186,459,549	$185,384,742	$22,159	$42,834,438	$103,612,780	$11,203,649
WOODLAND	97	$3,135,254	$2,979,419	$30,716	$747,747	$1,906,869	$173,801
CITY TOTAL	563,035	$6,975,376,280	$6,936,572,351	$12,320	$1,184,648,974	$4,569,401,084	$375,462,512
COUNTY-HOUSTON							
BROWNSVILLE	213	$1,774,747	$1,742,762	$8,182	$214,597	$1,251,616	$77,749
CALEDONIA	1,465	$13,097,257	$12,978,887	$8,859	$1,736,211	$9,229,700	$633,048
EITZEN	137	$1,090,350	$1,091,999	$7,971	$133,776	$795,302	$49,253
HOKAH	359	$3,105,749	$3,034,089	$8,452	$472,531	$2,101,295	$138,737
HOUSTON	976	$9,783,606	$9,696,569	$9,154	$569,649	$3,372,300	$215,684
LA CRESCENT	2,239	$23,018,499	$22,463,084	$10,033	$3,073,909	$15,736,855	$1,135,813
SPRING GROVE	668	$5,146,839	$5,067,359	$7,586	$612,515	$3,669,089	$216,835
CITY TOTAL	5,657	$52,017,047	$51,074,719	$9,029	$6,813,188	$36,156,157	$2,465,169
COUNTY-HUBBARD							
AKELEY	181	$1,329,858	$1,321,462	$7,301	$161,278	$959,443	$53,180
LAPORTE	157	$1,080,145	$1,069,033	$6,809	$97,846	$788,534	$44,764
NEVIS	215	$1,493,161	$1,385,511	$6,444	$179,899	$961,818	$54,482
PARK RAPIDS	1,869	$14,993,701	$14,737,707	$7,885	$1,874,366	$11,343,486	$646,907
CITY TOTAL	2,422	$18,896,865	$18,513,713	$7,644	$2,313,389	$13,053,281	$798,833
COUNTY-ISANTI							
BRAHAM	569	$5,292,385	$5,302,468	$9,319	$679,198	$3,703,036	$291,505
CAMBRIDGE	2,502	$26,975,223	$26,945,219	$10,769	$3,903,596	$18,350,809	$1,384,103
ISANTI	907	$9,732,645	$9,798,530	$10,803	$1,403,787	$6,484,276	$458,655
CITY TOTAL	3,978	$42,000,253	$42,046,217	$10,570	$5,982,581	$28,538,117	$2,094,263

BEST AVAILABLE COPY

1978 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 12

CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-ITASCA							
BIGFORK	206	$2,110,014	$2,095,515	$10,172	$337,926	$1,418,227	$103,929
BOVEY	489	$5,043,866	$4,955,480	$10,134	$748,685	$3,552,556	$262,887
CALUMET	158	$1,730,527	$1,719,279	$10,882	$248,809	$1,250,966	$92,655
COHASSET	204	$2,092,516	$2,112,916	$10,357	$291,687	$1,460,574	$99,571
COLERAINE	578	$6,222,616	$6,185,993	$10,702	$932,215	$4,336,783	$339,028
DEER RIVER	522	$4,945,804	$4,921,275	$9,428	$719,397	$3,439,939	$233,014
EFFIE	113	$896,076	$925,870	$8,193	$137,441	$620,966	$37,030
GRAND RAPIDS	4,574	$59,911,863	$59,661,311	$10,702	$9,119,016	$40,989,632	$3,114,921
HEEWATIN	668	$7,774,040	$7,856,162	$12,124	$1,248,132	$5,642,192	$463,395
LA PRAIRIE	148	$1,548,616	$1,559,455	$10,538	$270,935	$1,065,408	$80,391
MARBLE	315	$3,273,312	$3,216,685	$10,211	$490,020	$2,329,373	$173,648
NASHWAUK	662	$7,639,483	$7,609,521	$11,495	$1,235,600	$5,306,120	$413,752
SQUAW LAKE	87	$373,518	$400,025	$5,266	$29,651	$218,054	$9,893
TACONITE	104	$1,257,132	$1,228,029	$11,808	$213,239	$880,300	$70,994
WARBA	98	$780,765	$793,691	$8,097	$116,947	$556,742	$31,995
ZEMPLE	14	$119,303	$121,868	$8,705	$14,965	$85,822	$5,654
CITY TOTAL	9,891	$105,718,631	$105,262,805	$10,642	$16,110,665	$73,151,652	$5,533,756
COUNTY-JACKSON							
ALPHA	130	$1,020,763	$1,006,253	$7,740	$97,262	$752,230	$47,045
HERON LAKE	406	$3,508,178	$3,498,955	$8,610	$368,318	$2,565,640	$171,453
JACKSON	2,308	$20,813,789	$20,576,722	$8,915	$2,641,413	$14,422,791	$968,205
LAKEFIELD	1,126	$10,674,939	$10,673,217	$9,496	$1,801,002	$7,304,733	$505,962
OKABENA	141	$1,391,681	$1,376,076	$9,759	$183,725	$1,034,409	$75,745
WILDER	40	$379,315	$383,136	$7,683	$44,546	$294,276	$18,811
CITY TOTAL	4,159	$38,789,165	$37,509,257	$9,019	$5,116,266	$26,374,049	$1,787,201
COUNTY-KANABEC							
GRASSTON	76	$631,467	$616,254	$8,109	$68,457	$454,377	$26,095
MORA	1,685	$16,066,667	$16,069,835	$9,537	$2,109,317	$11,227,636	$758,567
OGILVIE	274	$2,157,963	$2,135,814	$7,795	$296,715	$1,500,518	$85,788
QUAMBA	45	$308,568	$307,657	$6,837	$40,820	$213,349	$11,950
CITY TOTAL	2,080	$19,136,665	$19,129,560	$9,197	$2,515,309	$13,395,880	$882,401
COUNTY-KANDIYOHI							
ATWATER	607	$5,220,461	$5,216,960	$8,595	$706,240	$3,576,145	$225,818
BLOMKEST	125	$1,385,456	$1,401,232	$11,210	$211,661	$985,089	$77,505
KANDIYOHI	263	$2,391,853	$2,353,547	$8,949	$274,882	$1,659,695	$108,209
LAKE LILLIAN	188	$1,476,162	$1,449,143	$7,708	$153,799	$1,086,070	$71,096
NEW LONDON	529	$4,574,905	$4,573,366	$8,645	$635,614	$3,080,533	$207,453
PENNOCK	216	$1,766,831	$1,744,333	$8,198	$231,466	$1,160,622	$89,497
PRINSBURG	235	$2,125,293	$2,017,287	$16,669	$801,052	$2,194,423	$201,986
RAYMOND	386	$3,153,159	$3,174,599	$8,224	$371,057	$2,210,900	$136,145
REGAL	22	$156,367	$157,394	$7,154	$22,892	$112,216	$6,446
SPICER	651	$6,353,607	$6,929,145	$9,108	$818,290	$3,957,636	$263,965
SUNBURG	82	$592,604	$580,740	$7,082	$56,700	$425,650	$21,289
WILLMAR	8,640	$86,060,619	$85,672,685	$9,906	$12,473,921	$58,811,654	$6,296,328
CITY TOTAL	11,942	$116,956,237	$116,180,408	$9,721	$16,707,556	$79,270,633	$8,683,717
COUNTY-KITTSON							
DONALDSON	41	$382,321	$385,718	$9,396	$50,678	$276,264	$20,427
HALMA	67	$609,183	$626,669	$9,035	$61,367	$313,420	$18,680
HALLOCK	780	$7,894,587	$7,936,595	$9,893	$984,981	$5,421,456	$427,894
HUMBOLDT	66	$776,916	$696,283	$12,398	$110,958	$507,667	$42,759
KARLSTAD	623	$6,747,554	$6,765,873	$8,898	$388,295	$2,610,548	$174,202
KENNEDY	263	$2,844,771	$2,807,906	$10,676	$424,184	$1,944,367	$149,825
LAKE BRONSON	175	$1,577,221	$1,594,715	$6,830	$152,083	$862,736	$48,428
LANCASTER	187	$1,668,304	$1,658,393	$8,797	$153,052	$1,570,385	$86,954
ST. VINCENT	81	$809,678	$836,163	$10,298	$118,159	$625,780	$49,935
CITY TOTAL	2,055	$19,540,122	$19,299,484	$9,391	$2,421,738	$13,733,433	$1,000,109
COUNTY-KOOCHICHING							
BIG FALLS	207	$1,562,275	$1,574,595	$7,607	$199,843	$1,192,330	$66,257
INTERNATIONAL FALLS	4,762	$50,293,518	$50,359,140	$10,574	$7,729,810	$34,179,998	$2,854,340
ISLAND VIEW	17	$169,614	$141,716	$8,454	$20,772	$94,380	$6,800
LITTLEFORK	643	$5,070,781	$5,089,558	$9,373	$680,020	$3,627,985	$251,495
MEZPAH	71	$635,828	$637,479	$6,091	$62,031	$329,109	$14,508
NORTHOME	166	$1,236,629	$1,226,383	$7,388	$156,184	$890,688	$52,142
RANIER	231	$2,363,232	$2,365,252	$10,239	$349,213	$1,689,556	$125,157
SOUTH INTERNATIONAL FALLS	793	$8,056,851	$8,176,190	$10,308	$1,154,893	$5,836,083	$423,409
CITY TOTAL	6,790	$69,188,228	$69,584,310	$10,216	$10,929,766	$48,989,129	$3,593,908
COUNTY-LAC QUI PARLE							
BELLINGHAM	147	$1,154,275	$1,130,147	$7,198	$118,612	$862,165	$50,982
BOYD	186	$1,471,221	$1,467,514	$6,949	$137,039	$1,001,519	$58,672
DAWSON	1,027	$9,474,110	$9,421,443	$9,174	$1,373,025	$6,918,330	$491,931
LOUISBURG	32	$183,934	$155,279	$4,852	$13,206	$112,898	$4,810
MADISON	1,211	$10,996,824	$10,744,137	$8,872	$1,371,823	$7,638,444	$531,768
MARIETTA	125	$1,135,329	$1,076,790	$8,614	$132,369	$810,363	$56,365
NASSAU	64	$479,266	$486,327	$7,286	$41,998	$368,785	$23,165
CITY TOTAL	2,802	$24,695,634	$24,286,629	$8,668	$3,188,072	$17,312,584	$1,177,698

BEST AVAILABLE COPY

1978 MINNESOTA INDIVIDUAL INCOME RETURNS

TABLE 12

CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-LAKE							
BEAVER BAY	107	$1,175,631	$1,183,513	$11,061	$200,645	$814,988	$61,548
SILVER BAY	1,748	$24,282,231	$24,290,717	$13,896	$4,075,054	$17,186,979	$1,529,031
TWO HARBORS	2,531	$26,073,837	$26,061,908	$10,297	$3,925,929	$18,269,679	$1,349,906
CITY TOTAL	4,386	$51,531,699	$51,536,138	$11,750	$8,201,628	$36,271,646	$2,940,485
COUNTY-LAKE OF THE WOODS							
BAUDETTE	766	$6,638,955	$6,506,039	$8,494	$829,247	$4,759,103	$323,468
ROOSEVELT	24	$169,869	$166,326	$6,930	$15,919	$116,751	$6,473
WILLIAMS	163	$1,237,426	$1,232,546	$7,562	$147,271	$936,249	$55,269
CITY TOTAL	953	$8,046,250	$7,904,911	$8,295	$992,437	$5,812,103	$385,209
COUNTY-LE SUEUR							
CLEVELAND	359	$3,368,809	$3,326,989	$9,262	$516,084	$2,335,535	$153,686
ELYSIAN	243	$2,055,970	$2,012,159	$8,280	$317,209	$1,360,928	$85,908
HEIDELBERG	16	$128,565	$139,924	$8,745	$15,183	$94,282	$5,642
KASOTA	371	$3,575,913	$3,562,032	$9,601	$502,155	$2,553,924	$178,669
KILKENNY	105	$840,682	$875,657	$8,340	$109,978	$641,469	$41,332
LE CENTER	1,081	$9,762,076	$9,746,973	$9,017	$1,229,740	$6,904,849	$459,659
LE SUEUR	2,449	$25,538,405	$25,209,848	$10,294	$3,633,026	$17,438,132	$1,316,769
MONTGOMERY	1,386	$11,846,251	$12,088,654	$8,722	$1,571,098	$8,948,497	$589,591
NEW PRAGUE	1,176	$10,921,466	$10,956,485	$9,317	$1,556,117	$7,525,938	$528,120
WATERVILLE	977	$7,742,784	$7,724,843	$7,907	$935,645	$5,582,079	$354,905
CITY TOTAL	8,163	$75,780,939	$75,641,564	$9,266	$10,386,235	$53,085,633	$3,713,643
COUNTY-LINCOLN							
ARCO	45	$277,568	$269,198	$5,871	$27,224	$200,057	$9,626
HENDRICKS	344	$2,863,473	$2,847,642	$8,278	$306,065	$2,124,217	$141,038
IVANHOE	415	$3,213,694	$3,178,062	$7,537	$329,384	$2,257,284	$137,451
LAKE BENTON	429	$3,061,353	$3,024,916	$7,050	$337,664	$2,182,910	$125,766
TYLER	692	$5,783,112	$5,624,418	$8,128	$701,758	$4,039,918	$265,640
CITY TOTAL	1,925	$15,199,180	$14,888,836	$7,734	$1,702,105	$10,803,986	$679,522
COUNTY-LYON							
BALATON	438	$3,747,462	$3,667,680	$8,362	$468,540	$2,648,958	$176,031
COTTONWOOD	528	$4,934,238	$4,848,349	$9,182	$572,948	$3,477,948	$231,618
FLORENCE	28	$241,897	$248,105	$8,861	$30,555	$176,548	$11,024
GARVIN	96	$660,976	$671,767	$6,998	$76,054	$500,589	$28,155
GHENT	180	$1,584,552	$1,577,784	$8,765	$175,207	$1,148,150	$73,406
LYND	162	$1,349,215	$1,320,095	$8,149	$162,468	$944,575	$60,348
MARSHALL	6,068	$62,170,303	$61,506,408	$10,136	$8,858,157	$42,857,480	$3,198,497
MINNEOTA	816	$6,609,290	$6,616,217	$8,108	$805,356	$4,782,263	$303,735
RUSSELL	219	$1,706,361	$1,690,009	$7,717	$196,693	$1,251,277	$76,264
TAUNTON	123	$815,136	$818,183	$6,652	$83,575	$626,376	$33,764
TRACY	1,328	$12,077,094	$11,981,178	$9,022	$1,550,339	$8,550,832	$596,672
CITY TOTAL	9,986	$95,891,524	$94,938,775	$9,507	$12,979,890	$66,969,596	$4,787,512
COUNTY-MC LEOD							
BISCAY	32	$293,561	$300,406	$9,388	$39,334	$218,949	$14,845
BROWNTON	436	$3,706,357	$3,705,359	$8,499	$434,867	$2,717,599	$175,138
GLENCOE CITY	2,650	$25,275,931	$25,204,897	$9,511	$3,493,835	$17,677,636	$1,240,761
HUTCHINSON	5,802	$61,412,090	$61,180,622	$10,545	$8,946,479	$42,619,250	$3,224,063
LESTER PRAIRIE	707	$7,178,387	$7,109,662	$10,056	$1,198,347	$4,909,682	$361,510
PLATO	225	$2,090,294	$2,090,514	$9,291	$303,028	$1,472,671	$96,658
SILVER LAKE	479	$3,868,362	$3,924,601	$8,193	$474,073	$2,900,634	$187,084
STEWART	351	$3,023,026	$2,997,731	$8,539	$347,469	$2,177,485	$140,365
WINSTED	928	$8,910,937	$8,903,748	$9,595	$1,275,461	$6,148,674	$443,003
CITY TOTAL	11,610	$115,758,945	$115,416,840	$9,941	$16,512,893	$80,842,580	$5,883,467
COUNTY-MAHNOMEN							
BEJOU	34	$233,639	$221,650	$6,513	$17,537	$134,049	$4,436
MAHNOMEN	696	$6,190,460	$6,069,044	$8,720	$879,664	$4,278,209	$286,990
WAUBUN	182	$1,521,077	$1,505,782	$8,274	$183,232	$1,091,645	$65,667
CITY TOTAL	912	$7,945,176	$7,796,276	$8,549	$1,080,433	$5,503,903	$357,093
COUNTY-MARSHALL							
ALVARADO	189	$1,773,547	$1,726,352	$9,134	$233,593	$1,184,270	$76,114
ARGYLE	432	$4,811,464	$4,727,517	$10,943	$573,623	$3,533,707	$292,578
GRYGLA	130	$856,276	$856,209	$6,571	$88,144	$626,144	$31,404
HOLT	32	$253,771	$250,160	$7,818	$28,840	$189,431	$9,959
MIDDLE RIVER	165	$1,180,976	$1,166,537	$7,070	$132,565	$857,442	$49,643
NEWFOLDEN	205	$1,804,007	$1,779,529	$8,681	$227,691	$1,271,711	$81,501
OSLO	218	$2,174,496	$2,085,631	$9,566	$234,877	$1,518,871	$117,295
STEPHEN	440	$5,572,280	$5,516,777	$10,216	$749,093	$3,892,971	$289,734
STRANDQUIST	76	$517,805	$528,666	$6,689	$51,655	$387,530	$19,960
WARREN	1,219	$11,583,815	$11,537,705	$9,496	$1,452,644	$8,110,088	$571,840
CITY TOTAL	3,205	$30,528,457	$30,172,683	$9,414	$3,782,689	$21,572,165	$1,549,830

BEST AVAILABLE COPY

1978 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 12

CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-MARTIN							
CEYLON	302	$2,553,293	$2,572,704	$8,519	$329,236	$1,883,678	$116,131
DUNNELL	153	$1,284,617	$1,297,114	$8,478	$175,429	$940,294	$51,459
FAIRMONT	7,227	$70,051,119	$68,971,466	$9,544	$9,927,683	$48,032,661	$3,494,455
GRANADA	287	$2,168,598	$2,156,503	$7,514	$241,114	$1,601,943	$95,308
NORTHROP	120	$1,192,555	$1,174,679	$9,789	$134,789	$894,762	$65,721
ORMSBY	36	$385,936	$382,565	$10,627	$56,306	$267,106	$20,358
SHERBURN	769	$6,519,794	$6,447,862	$8,411	$800,355	$4,596,923	$304,374
TRIMONT	517	$4,957,509	$4,858,144	$9,397	$685,826	$3,437,478	$249,553
TRUMAN	756	$7,298,738	$7,192,173	$9,513	$1,023,780	$5,056,984	$370,937
WELCOME	524	$4,365,905	$4,292,566	$8,192	$519,965	$3,126,900	$206,797
CITY TOTAL	10,691	$100,778,064	$99,365,774	$9,294	$13,888,683	$69,798,829	$4,975,094
COUNTY-MEEKER							
CEDAR MILLS	37	$249,002	$251,049	$6,785	$28,001	$187,225	$10,967
COSMOS	326	$2,688,552	$2,680,126	$7,608	$272,048	$1,811,897	$106,808
DARWIN	178	$1,531,742	$1,547,332	$8,693	$247,534	$1,052,067	$66,174
DASSEL	654	$5,745,293	$5,710,783	$8,732	$728,634	$4,346,293	$267,126
EDEN VALLEY	265	$2,218,314	$2,252,709	$8,501	$289,043	$1,570,192	$97,300
GROVE CITY	336	$3,026,626	$2,996,897	$8,919	$450,827	$2,073,176	$145,563
KINGSTON	44	$334,292	$333,576	$7,613	$38,373	$249,112	$15,650
LITCHFIELD	3,240	$30,247,691	$30,029,287	$9,268	$4,012,214	$21,032,451	$1,473,027
WATKINS	441	$3,628,321	$3,650,358	$8,277	$458,819	$2,599,823	$168,649
CITY TOTAL	5,522	$49,667,833	$49,252,117	$8,919	$6,529,493	$34,622,236	$2,351,263
COUNTY-MILLE LACS							
BOCK	49	$347,465	$343,139	$7,003	$36,523	$248,969	$12,719
FORESTON	128	$1,080,921	$1,103,301	$8,620	$136,077	$784,918	$48,906
ISLE	402	$3,044,331	$2,995,882	$7,353	$392,585	$2,080,125	$125,418
MILACA	1,243	$11,403,264	$11,336,813	$9,119	$1,596,705	$7,898,704	$542,254
ONAMIA	443	$3,518,642	$3,352,815	$7,568	$412,030	$2,366,412	$146,582
PEASE	71	$743,052	$747,550	$10,529	$90,946	$536,326	$44,581
PRINCETON	1,949	$18,907,105	$18,957,257	$9,727	$2,590,994	$13,018,487	$896,097
WAHKON	120	$813,585	$795,419	$6,628	$92,255	$558,452	$27,579
CITY TOTAL	4,405	$39,967,865	$39,590,176	$8,988	$5,348,125	$27,488,393	$1,844,136
COUNTY-MORRISON							
BOWLUS	127	$994,579	$1,021,032	$8,040	$139,242	$717,195	$43,155
BUCKMAN	73	$472,262	$472,198	$6,468	$41,683	$331,084	$13,810
ELMDALE	27	$175,390	$177,021	$6,556	$15,854	$119,967	$4,939
ELSENSBURG	89	$611,741	$618,400	$6,948	$54,985	$461,539	$24,767
GENOLA	38	$290,719	$291,948	$7,683	$45,469	$207,924	$11,903
HARDING	42	$218,500	$220,183	$5,242	$18,358	$163,399	$7,008
MILLMAN	42	$286,225	$276,074	$6,573	$35,689	$197,462	$9,603
LASTRUP	52	$439,982	$438,870	$8,440	$55,189	$319,697	$19,377
LITTLE FALLS	3,815	$33,421,552	$33,564,771	$8,798	$4,618,972	$23,444,325	$1,529,732
MOTLEY	226	$1,761,398	$1,800,933	$7,969	$240,694	$1,209,356	$81,484
PIERZ	477	$3,728,314	$3,736,898	$7,834	$461,894	$2,618,580	$156,537
RANDALL	254	$2,062,128	$2,069,252	$8,147	$249,137	$1,461,594	$87,348
ROYALTON	389	$3,072,597	$3,087,001	$7,936	$374,400	$2,134,671	$119,246
SOBIESKI	49	$281,353	$297,390	$6,069	$30,164	$222,245	$10,589
SWANVILLE	155	$1,331,760	$1,297,689	$8,372	$131,379	$946,737	$59,686
UPSALA	185	$1,236,871	$1,243,006	$7,533	$130,043	$867,484	$51,048
CITY TOTAL	6,020	$50,385,351	$50,612,666	$8,407	$6,443,152	$35,423,239	$2,224,232
COUNTY-MOWER							
ADAMS	431	$4,152,782	$4,140,141	$9,606	$558,318	$2,947,507	$209,609
AUSTIN	15,100	$156,799,477	$154,460,324	$10,229	$23,994,562	$106,387,124	$8,091,996
BROWNSDALE	369	$3,217,169	$3,229,040	$8,751	$390,636	$2,314,835	$161,197
DEXTER	158	$1,274,972	$1,258,511	$7,965	$166,859	$908,277	$58,276
ELKTON	84	$732,629	$733,005	$8,726	$85,425	$530,876	$37,310
GRAND MEADOW	488	$4,625,743	$4,547,479	$9,319	$592,835	$3,270,157	$237,167
LEROY	496	$4,590,498	$4,628,433	$9,332	$604,723	$3,385,724	$238,931
LYLE	259	$2,691,920	$2,599,289	$10,036	$353,379	$1,864,688	$137,074
MAPLEVIEW	39	$288,213	$292,673	$7,504	$33,708	$213,872	$12,645
RACINE	148	$1,464,798	$1,444,832	$9,762	$171,453	$1,011,282	$70,182
ROSE CREEK	271	$2,612,147	$2,577,891	$8,775	$267,885	$1,759,935	$121,869
SARGEANT	43	$352,009	$358,318	$8,333	$31,388	$268,005	$18,708
TAOPI	44	$420,158	$404,114	$9,184	$52,029	$308,187	$23,690
WALTHAM	89	$750,033	$745,672	$8,378	$98,766	$534,733	$37,347
CITY TOTAL	18,019	$183,772,545	$181,219,722	$10,057	$27,407,966	$129,704,202	$9,458,201
COUNTY-MURRAY							
AVOCA	114	$921,199	$898,109	$7,878	$100,254	$681,909	$42,951
CHANDLER	156	$1,601,609	$1,553,099	$9,956	$163,721	$1,141,939	$83,626
CURRIE	181	$1,427,837	$1,412,946	$7,806	$158,519	$1,030,702	$65,149
DOVRAY	46	$423,301	$409,407	$8,900	$41,646	$332,578	$29,421
FULDA	776	$6,551,038	$6,506,211	$8,384	$743,680	$4,760,437	$320,253
HADLEY	77	$566,758	$556,345	$7,225	$73,344	$402,568	$22,463
IONA	118	$1,045,242	$1,020,389	$8,647	$168,634	$736,290	$48,833
LAKE WILSON	223	$1,767,005	$1,774,999	$7,964	$210,989	$1,319,398	$82,171
SLAYTON	1,444	$13,366,419	$13,227,100	$9,160	$2,404,602	$9,446,099	$658,458
CITY TOTAL	3,135	$27,666,408	$27,359,605	$8,727	$24,065,389	$19,851,920	$1,343,317

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1978 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

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CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-NICOLLET							
COURTLAND	198	$1,900,269	$1,911,250	$9,653	$234,806	$1,347,759	$95,795
LAFAYETTE	275	$2,304,688	$2,325,391	$8,456	$271,027	$1,686,148	$106,650
MANKATO	138	$1,459,672	$1,469,430	$10,648	$210,068	$979,033	$72,777
NICOLLET	457	$4,301,890	$4,276,338	$9,357	$642,524	$3,018,482	$209,771
NORTH MANKATO	4,334	$46,639,976	$46,354,000	$10,695	$6,862,398	$31,444,965	$2,330,387
ST PETER	4,192	$38,362,742	$37,817,084	$9,021	$4,969,692	$26,309,888	$1,773,683
CITY TOTAL	9,594	$94,969,237	$94,153,433	$9,814	$13,190,516	$64,786,275	$4,589,063
COUNTY-NOBLES							
ADRIAN	719	$6,048,876	$5,983,730	$8,322	$662,648	$4,409,915	$285,025
BIGELOW	112	$935,301	$949,687	$8,479	$103,600	$707,923	$43,658
BREWSTER	315	$2,385,356	$2,380,700	$7,558	$254,698	$1,737,360	$101,129
DUNDEE	67	$528,421	$537,219	$8,018	$49,923	$428,394	$27,925
ELLSWORTH	327	$2,851,031	$2,817,952	$8,616	$344,831	$2,081,261	$136,301
KINBRAE	10	$48,446	$49,758	$4,976	$4,150	$41,051	$1,210
LISHORE	138	$1,090,777	$1,038,636	$7,526	$108,488	$797,274	$51,726
ROUND LAKE	311	$3,415,384	$3,382,944	$10,876	$358,835	$2,182,650	$171,594
RUSHMORE	240	$1,948,533	$1,923,378	$8,014	$232,074	$1,424,718	$91,048
WILMONT	197	$1,586,979	$1,574,466	$7,992	$178,768	$1,204,287	$78,325
WORTHINGTON	6,224	$61,334,714	$60,481,228	$9,717	$8,548,495	$42,443,256	$3,016,289
CITY TOTAL	8,660	$82,173,818	$81,118,898	$9,367	$11,344,510	$57,448,189	$4,004,231
COUNTY-NORMAN							
ADA	1,122	$10,863,756	$10,719,707	$9,554	$1,439,160	$7,668,647	$572,457
BORUP	96	$921,941	$883,528	$9,203	$144,004	$655,937	$47,914
GARY	151	$1,286,914	$1,220,272	$8,081	$140,028	$845,032	$57,349
HALSTAD	341	$3,500,349	$3,417,020	$10,021	$428,142	$2,516,021	$194,361
HENDRUM	142	$1,672,022	$1,628,930	$10,717	$238,466	$1,176,463	$86,816
PERLEY	122	$1,299,192	$1,255,726	$10,293	$169,329	$931,317	$70,997
SHELLY	131	$993,611	$971,642	$7,417	$98,308	$710,553	$44,395
TWIN VALLEY	419	$3,254,929	$3,233,133	$7,716	$359,671	$2,365,828	$144,480
CITY TOTAL	2,534	$23,792,714	$23,329,958	$9,207	$3,017,108	$16,869,798	$1,218,768
COUNTY-OLMSTEAD							
BYRON	1,199	$12,895,318	$12,819,111	$10,692	$1,781,666	$8,690,637	$630,926
CHATFIELD	547	$4,953,836	$4,951,534	$9,052	$612,586	$3,490,095	$234,647
DOVER	134	$1,268,629	$1,254,010	$9,358	$172,597	$885,874	$60,171
EYOTA	622	$6,049,772	$6,095,956	$9,801	$763,192	$4,195,082	$282,379
ORONOCO	434	$4,670,917	$4,589,232	$10,574	$674,511	$3,110,113	$224,079
ROCHESTER	39,696	$477,940,657	$471,292,333	$11,873	$77,331,638	$316,220,435	$24,791,453
STEWARTVILLE	2,325	$24,435,963	$24,358,044	$10,477	$3,253,855	$13,826,567	$1,201,069
CITY TOTAL	44,957	$532,215,092	$525,360,220	$11,686	$84,590,005	$347,418,803	$27,384,723
COUNTY-OTTER TAIL							
BATTLE LAKE	513	$3,879,694	$3,694,630	$7,202	$497,164	$2,542,855	$152,839
BLUFFTON	77	$553,628	$552,350	$7,173	$49,836	$415,566	$22,560
CLITHERALL	67	$462,427	$467,270	$6,974	$50,967	$341,681	$23,030
DALTON	171	$1,259,483	$1,277,151	$7,469	$146,033	$917,515	$52,919
DEER CREEK	142	$1,025,084	$1,010,353	$7,115	$94,335	$735,294	$38,488
DENT	99	$809,343	$784,533	$7,925	$88,783	$607,832	$27,936
ELIZABETH	76	$623,957	$675,542	$8,889	$91,564	$488,190	$33,324
ERHARD	137	$1,010,347	$1,006,134	$7,344	$120,885	$744,766	$41,730
FERGUS FALLS	6,966	$68,338,869	$67,828,470	$9,737	$9,822,840	$46,542,933	$3,306,263
HENNING	379	$2,945,425	$2,952,893	$7,791	$354,249	$2,128,432	$139,433
NEW YORK MILLS	468	$3,629,855	$3,580,499	$7,651	$448,989	$2,583,957	$156,331
OTTERTAIL	111	$851,595	$791,242	$7,128	$81,231	$581,316	$38,776
PARKERS PRAIRIE	425	$3,193,183	$3,143,972	$7,398	$374,937	$2,261,876	$137,178
PELICAN RAPIDS	1,125	$9,811,310	$9,696,319	$8,619	$1,212,247	$6,786,286	$457,739
PERHAM	1,164	$9,651,606	$9,594,184	$8,242	$1,192,078	$6,908,160	$437,483
RICHVILLE	79	$743,008	$718,081	$9,090	$115,899	$502,956	$37,213
ROTHSAY	130	$1,097,222	$1,089,535	$8,381	$136,162	$808,662	$52,062
UNDERWOOD	220	$1,689,377	$1,659,164	$7,542	$198,974	$1,174,927	$67,222
URBANK	33	$264,508	$267,274	$8,099	$32,790	$204,486	$11,467
VERGAS	191	$1,345,225	$1,333,744	$6,983	$135,778	$1,010,321	$58,937
VINING	40	$290,344	$256,925	$6,423	$33,417	$184,576	$9,459
CITY TOTAL	12,633	$113,475,490	$112,380,265	$8,910	$15,259,858	$78,451,897	$5,293,370
COUNTY-PENNINGTON							
GOODRIDGE	108	$741,811	$705,724	$6,534	$67,731	$548,141	$31,931
ST HILAIRE	204	$1,510,666	$1,498,651	$7,346	$184,044	$1,103,568	$65,062
THIEF RIVER FALLS	5,295	$53,029,393	$52,752,687	$9,963	$7,822,038	$36,380,968	$2,635,223
CITY TOTAL	5,607	$55,281,870	$54,957,062	$9,802	$8,073,833	$38,032,657	$2,732,236

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COUNTY-PINE							
ASKOV	185	$1,656,117	$1,677,019	$9,065	$246,668	$1,157,366	$82,666
BROOK PARK	98	$809,950	$795,936	$8,122	$99,812	$552,846	$32,300
BRUNO	50	$448,855	$427,196	$7,241	$43,833	$315,072	$19,363
DENHAM	14	$113,150	$114,147	$8,226	$17,162	$78,323	$5,078
FINLAYSON	88	$818,944	$808,732	$9,190	$98,153	$526,988	$32,383
HENRIETTE	20	$162,130	$165,946	$8,297	$19,252	$117,743	$6,720
HINCKLEY	534	$4,795,756	$4,756,754	$8,908	$669,160	$3,317,069	$223,654
KERRICK	43	$412,650	$417,661	$9,713	$53,878	$305,471	$20,543
PINE CITY	1,611	$15,194,581	$15,176,706	$9,421	$2,195,645	$10,594,742	$739,367
ROCK CREEK	219	$1,463,786	$1,467,892	$6,703	$155,801	$1,070,485	$58,137
RUTLEDGE	55	$403,530	$374,855	$6,816	$41,812	$268,003	$14,038
SANDSTONE	570	$5,241,058	$5,002,083	$8,776	$701,629	$3,558,206	$245,076
STURGEON LAKE	120	$1,137,754	$1,153,714	$9,614	$224,045	$738,450	$50,913
WILLOW RIVER	136	$1,198,602	$1,162,079	$8,545	$157,389	$838,329	$53,686
CITY TOTAL	3,752	$33,856,863	$33,501,724	$8,929	$4,704,235	$23,439,093	$1,583,923
COUNTY-PIPESTONE							
EDGERTON	687	$5,802,340	$5,628,687	$8,193	$590,547	$4,057,212	$252,551
HATFIELD	26	$199,183	$202,222	$7,778	$24,190	$154,381	$8,444
HOLLAND	118	$823,157	$816,614	$6,920	$96,787	$618,389	$34,984
IHLEN	62	$446,054	$448,140	$7,228	$49,426	$340,407	$18,941
JASPER	324	$2,753,623	$2,696,658	$8,322	$320,810	$1,972,462	$131,615
PIPESTONE	2,701	$23,757,558	$23,436,160	$8,677	$2,945,102	$16,754,390	$1,117,433
RUTHTON	184	$1,251,458	$1,219,716	$6,593	$122,407	$926,859	$52,781
TROSKY	60	$377,746	$377,316	$6,289	$47,122	$280,573	$14,427
WOODSTOCK	98	$590,592	$571,484	$5,953	$47,477	$431,910	$21,922
CITY TOTAL	4,259	$35,999,670	$35,396,797	$8,311	$4,243,864	$25,537,683	$1,653,097
COUNTY-POLK							
BELTRAMI	74	$595,090	$558,818	$7,552	$54,713	$421,637	$29,520
CLIMAX	193	$1,650,620	$1,635,091	$8,935	$215,407	$1,189,378	$78,133
CROOKSTON	4,651	$44,124,019	$44,716,010	$9,614	$6,278,787	$30,869,885	$2,167,732
EAST GRAND FORKS	4,255	$44,804,821	$44,222,613	$10,296	$6,378,605	$30,257,435	$2,193,454
ERSKINE	368	$2,991,736	$2,928,166	$8,179	$356,532	$2,102,030	$130,734
FERTILE	490	$4,414,314	$4,298,895	$7,976	$491,069	$3,070,042	$194,953
FISHER	266	$2,958,902	$2,937,140	$11,042	$401,881	$2,126,419	$171,731
FOSSTON	785	$6,779,114	$6,757,743	$8,609	$785,021	$4,774,480	$314,602
GULLY	42	$345,313	$346,531	$5,870	$28,163	$183,276	$9,318
LENGBY	77	$603,046	$603,436	$5,241	$45,078	$290,346	$10,815
MCINTOSH	268	$2,029,300	$2,012,775	$7,510	$226,490	$1,433,426	$80,697
MENTOR	118	$934,077	$919,980	$7,796	$100,659	$675,226	$42,169
NIELSVILLE	74	$592,468	$615,174	$12,367	$114,893	$712,879	$68,729
TRAIL	38	$251,803	$238,097	$6,266	$22,305	$185,162	$9,599
WINGER	127	$1,030,255	$1,021,831	$8,046	$125,683	$740,343	$53,381
CITY TOTAL	11,895	$115,129,878	$113,812,367	$9,568	$15,626,786	$79,031,964	$5,555,526
COUNTY-POPE							
CYRUS	189	$1,537,448	$1,527,976	$8,085	$195,182	$1,094,702	$72,169
FARWELL	49	$392,856	$405,578	$8,277	$53,156	$288,708	$20,409
GLENWOOD CITY	1,522	$12,544,162	$12,414,032	$8,156	$1,631,267	$8,638,712	$567,844
LONG BEACH	70	$791,708	$779,585	$11,137	$131,541	$540,618	$41,639
LOWRY	131	$1,122,708	$1,104,733	$8,433	$164,888	$788,341	$57,040
SEDAN	60	$388,370	$373,492	$6,470	$29,234	$198,138	$8,975
STARBUCK	682	$5,447,479	$5,368,044	$7,915	$792,444	$3,663,809	$224,365
VILLARD	143	$1,033,573	$1,022,347	$7,149	$89,767	$737,957	$38,284
WESTPORT	16	$91,398	$90,821	$5,676	$5,295	$77,250	$4,414
CITY TOTAL	2,862	$23,239,253	$23,016,498	$8,070	$3,089,774	$16,028,235	$1,035,139
COUNTY-RAMSEY							
ARDEN HILLS	2,500	$39,069,748	$38,904,412	$15,562	$7,171,844	$24,756,555	$2,244,423
BLAINE	21	$266,097	$269,234	$12,821	$43,256	$177,969	$14,230
FALCON HEIGHTS	1,353	$19,031,379	$18,937,566	$13,997	$3,390,848	$12,525,521	$1,106,639
GEM LAKE	69	$1,670,336	$1,691,480	$24,543	$473,127	$845,188	$90,213
LAUDERDALE	584	$6,051,614	$6,016,194	$10,667	$916,133	$4,208,033	$324,691
LITTLE CANADA	2,012	$25,978,267	$25,987,533	$12,914	$4,203,237	$17,557,858	$1,381,847
MAPLEWOOD	8,436	$103,395,567	$103,408,116	$12,258	$15,925,787	$70,286,668	$5,604,798
MOUNDS VIEW	4,460	$53,862,300	$53,976,784	$12,102	$8,108,071	$36,651,705	$2,828,860
NEW BRIGHTON	13,810	$178,569,977	$178,738,831	$12,907	$29,230,964	$119,701,394	$9,838,327
NORTH OAKS	1,022	$32,613,317	$32,857,984	$32,151	$9,072,012	$17,906,073	$2,158,279
NORTH ST PAUL	6,339	$71,899,567	$72,134,808	$11,387	$10,694,124	$49,181,885	$3,713,924
ROSEVILLE	16,929	$231,501,353	$230,598,497	$13,622	$39,547,869	$153,826,427	$13,450,204
SHOREVIEW	6,379	$89,998,962	$89,908,614	$14,094	$14,782,687	$59,099,141	$4,982,289
SPRING LAKE PARK	69	$717,574	$724,914	$10,521	$99,540	$489,337	$34,196
ST ANTHONY	624	$7,865,263	$7,749,924	$12,420	$1,332,157	$5,180,333	$418,559
ST PAUL	181,899	$2,007,287,421	$1,996,313,742	$10,975	$323,104,703	$1,350,674,957	$103,279,043
VADNAIS HEIGHTS	1,227	$14,946,043	$15,044,107	$12,261	$2,280,048	$10,244,115	$790,584
WHITE BEAR LAKE	14,261	$187,404,368	$187,729,707	$13,164	$31,898,387	$129,360,963	$10,293,778
CITY TOTAL	261,970	$3,072,068,940	$3,060,490,446	$11,683	$502,272,794	$2,056,673,678	$162,514,885
COUNTY-RED LAKE							
BROOKS	83	$543,263	$536,115	$6,459	$59,763	$385,730	$17,961
OKLEE	278	$2,363,901	$2,320,186	$8,346	$324,206	$1,668,338	$110,914
PLUMMER	154	$1,201,006	$1,169,132	$7,592	$140,911	$834,663	$43,276
RED LAKE FALLS	936	$7,819,721	$7,867,422	$8,405	$976,137	$5,816,071	$345,382
CITY TOTAL	1,451	$11,927,891	$11,892,855	$8,196	$1,501,017	$8,504,800	$517,132

BEST AVAILABLE COPY

1978 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

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CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-REDWOOD							
BELVIEW	219	$2,114,069	$2,079,141	$9,494	$229,029	$1,537,712	$108,353
CLEMENTS	121	$1,006,683	$985,141	$8,142	$101,563	$739,508	$49,605
DELHI	31	$259,838	$245,692	$7,926	$29,151	$183,244	$9,994
LAMBERTON	549	$4,925,333	$4,820,091	$8,780	$582,024	$3,524,470	$249,635
LUCAN	141	$1,110,040	$1,087,768	$7,715	$139,008	$762,578	$49,352
MILROY	137	$1,122,635	$1,100,505	$8,033	$121,356	$823,524	$56,221
MORGAN	586	$4,736,917	$4,601,189	$7,852	$534,757	$3,368,390	$211,672
NORTH REDWOOD	104	$767,747	$764,532	$7,212	$84,411	$565,006	$30,048
REDWOOD FALLS	2,958	$29,110,987	$29,014,192	$9,809	$4,122,540	$20,285,050	$1,484,369
REVERE	74	$552,269	$555,455	$7,506	$60,947	$422,685	$26,346
SANBORN	346	$3,365,279	$3,048,930	$8,810	$374,520	$2,212,985	$199,467
SEAFORTH	44	$358,760	$360,216	$8,005	$24,946	$285,908	$19,387
VESTA	185	$1,502,276	$1,495,585	$8,083	$124,494	$1,133,047	$85,594
WABASSO	396	$3,433,781	$3,401,687	$8,590	$367,639	$2,449,421	$169,669
WALNUT GROVE	448	$4,140,949	$4,109,858	$9,174	$530,997	$3,064,948	$235,653
WANDA	56	$573,996	$568,585	$10,153	$81,104	$420,229	$31,644
CITY TOTAL	6,398	$58,820,469	$58,237,807	$9,103	$7,502,486	$41,778,705	$2,975,010
COUNTY-RENVILLE							
BIRD ISLAND	766	$6,791,870	$6,742,517	$8,802	$816,964	$4,959,678	$347,678
BUFFALO LAKE	463	$4,313,116	$3,968,826	$8,572	$521,668	$2,866,790	$192,900
DANUBE	349	$3,273,474	$3,266,832	$9,469	$424,029	$2,338,834	$163,225
FAIRFAX	794	$6,131,250	$6,119,832	$7,688	$654,153	$4,453,472	$273,183
FRANKLIN	337	$2,918,015	$2,816,883	$8,359	$296,725	$2,115,485	$143,182
HECTOR	817	$8,338,010	$8,201,201	$10,038	$1,010,200	$5,974,112	$478,280
NORTON	320	$2,502,727	$2,538,313	$7,932	$290,299	$1,881,845	$108,439
OLIVIA	1,570	$15,319,554	$15,048,749	$9,585	$2,025,568	$10,518,583	$764,552
RENVILLE	884	$8,317,827	$8,267,331	$9,352	$1,107,660	$5,911,150	$421,405
SACRED HEART	388	$2,982,131	$2,996,270	$7,722	$374,976	$2,147,060	$128,551
CITY TOTAL	6,686	$60,487,974	$59,966,756	$8,969	$7,522,242	$43,158,009	$3,021,396
COUNTY-RICE							
DUNDAS	244	$2,246,956	$2,265,304	$9,284	$268,977	$1,643,422	$116,452
FARIBAULT	9,355	$89,658,825	$89,000,819	$9,514	$12,318,520	$61,991,605	$4,265,555
LONSDALE	533	$5,015,710	$5,066,963	$9,506	$651,386	$3,494,841	$224,121
MORRISTOWN	363	$2,870,562	$2,890,570	$7,963	$327,521	$2,132,768	$129,167
NERSTRAND	168	$1,626,158	$1,595,174	$9,495	$187,159	$1,157,543	$76,384
NORTHFIELD	5,100	$54,572,247	$53,781,562	$10,545	$7,782,827	$36,110,821	$2,632,292
CITY TOTAL	15,763	$155,990,068	$156,600,392	$9,808	$21,536,390	$106,531,000	$7,443,970
COUNTY-ROCK							
BEAVER CREEK	117	$1,122,755	$1,102,261	$9,421	$110,207	$834,499	$65,375
HARDWICK	135	$1,039,801	$1,045,400	$7,747	$97,527	$801,439	$50,480
HILLS	286	$2,699,823	$2,673,486	$9,348	$339,910	$1,878,827	$127,752
JASPER	46	$414,237	$403,986	$8,765	$49,518	$294,189	$18,579
KENNETH	36	$318,432	$320,304	$8,897	$32,989	$242,735	$19,229
LUVERNE	2,758	$26,817,205	$26,424,229	$9,581	$3,668,323	$18,779,140	$1,369,542
MAGNOLIA	103	$817,886	$807,821	$7,843	$79,445	$620,068	$38,121
STEEN	86	$807,300	$750,090	$8,722	$77,080	$572,143	$39,009
CITY TOTAL	3,567	$34,036,435	$33,527,077	$9,399	$4,454,999	$24,023,040	$1,728,087
COUNTY-ROSEAU							
BADGER	174	$1,438,240	$1,397,459	$8,031	$158,608	$986,655	$58,499
GREENBUSH	407	$3,237,659	$3,220,390	$7,913	$401,982	$2,310,502	$134,109
ROOSEVELT	58	$553,123	$564,394	$9,731	$74,972	$425,169	$27,220
ROSEAU	1,416	$14,004,459	$13,813,598	$9,755	$1,832,081	$9,956,543	$709,598
STRATHCONA	17	$106,966	$105,508	$6,206	$10,451	$79,918	$2,821
WARROAD	783	$7,668,705	$7,534,416	$9,622	$1,119,331	$5,369,195	$382,391
CITY TOTAL	2,855	$26,979,152	$26,635,765	$9,330	$3,597,525	$19,127,982	$1,314,637
COUNTY-ST. LOUIS							
AURORA	1,726	$19,324,700	$19,545,950	$11,326	$3,019,798	$13,869,856	$1,091,214
BABBITT	1,425	$18,380,741	$18,592,985	$13,048	$2,897,897	$13,217,036	$1,116,702
BIWABIK	739	$8,063,095	$8,106,932	$10,970	$1,240,629	$5,790,099	$451,970
BROOKSTON	74	$633,025	$638,783	$8,632	$81,320	$460,103	$29,701
BUHL	600	$6,506,306	$6,488,546	$10,814	$999,464	$4,663,566	$354,582
CHISHOLM	3,286	$35,641,702	$35,443,260	$10,786	$5,523,809	$25,265,580	$1,959,504
COOK	489	$4,898,621	$4,882,945	$9,986	$717,638	$3,447,359	$250,972
DULUTH	51,717	$563,298,770	$552,957,074	$10,294	$87,103,402	$379,700,478	$28,432,636
ELY	2,950	$29,051,396	$28,619,274	$9,701	$4,252,380	$20,514,809	$1,531,884
EVELETH	3,011	$33,412,797	$33,121,306	$11,000	$5,421,117	$23,329,717	$1,833,486
FLOODWOOD	357	$3,227,914	$3,218,476	$9,015	$427,329	$2,253,132	$144,845
FRANKLIN	10	$98,869	$92,688	$9,269	$9,834	$73,080	$5,205
GILBERT	1,585	$17,691,729	$17,648,804	$11,135	$2,738,305	$12,604,453	$981,706
HIBBING	9,774	$114,324,429	$113,814,232	$11,645	$19,587,469	$78,665,489	$6,383,964
HOYT LAKES	1,703	$20,438,716	$20,749,515	$12,190	$3,182,413	$14,682,650	$1,194,712
IRON JUNCTION	301	$3,964,978	$4,044,431	$13,437	$664,659	$2,781,587	$226,729
KINNEY	118	$1,410,417	$1,444,297	$12,240	$238,299	$1,008,520	$78,926
LEONIDAS	11	$109,840	$110,453	$10,0[illegible]	$14,319	$76,167	$5,436
MCKINLEY	115	$1,174,762	$1,178,306	$10,24[illegible]	$159,363	$856,478	$62,468
MEADOWLANDS	116	$1,198,660	$1,194,048	$10,294	$196,458	$810,416	$60,142
MOUNTAIN IRON	1,678	$18,992,431	$19,081,288	$12,092	$3,060,558	$13,423,114	$1,078,341
ORR	241	$1,968,243	$1,979,642	$8,214	$259,147	$1,458,244	$94,157
PROCTOR	1,531	$15,678,475	$15,723,627	$10,270	$2,332,657	$11,022,802	$795,579
TOWER	503	$5,427,724	$5,396,768	$10,729	$798,025	$3,786,451	$285,823
VIRGINIA	6,652	$76,080,729	$76,331,757	$11,475	$13,388,199	$52,989,824	$4,315,391
WINTON	129	$1,231,948	$1,226,659	$9,509	$180,530	$883,560	$63,511
CITY TOTAL	92,741	$1,022,331,060	$991,642,446	$10,693	$158,495,114	$687,633,070	$52,829,585

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1978 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

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CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-SCOTT							
BELLE PLAINE	1,377	$13,225,633	$13,330,958	$9,681	$1,771,166	$9,323,204	$642,804
ELKO	215	$2,283,754	$2,354,542	$10,951	$331,579	$1,536,228	$105,355
JORDAN	1,701	$16,164,569	$16,372,393	$9,625	$2,201,399	$11,308,945	$768,922
NEW MARKET	137	$1,386,659	$1,402,809	$10,239	$179,851	$964,834	$66,189
NEW PRAGUE	499	$5,592,253	$5,699,117	$11,421	$775,253	$3,888,158	$298,201
PRIOR LAKE	4,703	$65,658,239	$65,547,404	$13,676	$11,038,362	$41,607,712	$3,508,766
SAVAGE	1,680	$20,464,960	$20,440,153	$12,167	$3,033,921	$13,589,379	$1,050,422
SHAKOPEE	5,973	$66,653,805	$67,061,319	$11,227	$10,191,706	$45,515,043	$3,452,982
CITY TOTAL	16,375	$191,429,872	$192,208,695	$11,738	$29,522,637	$127,733,503	$9,893,641
COUNTY-SHERBURNE							
BECKER	304	$3,029,184	$3,060,173	$10,066	$434,202	$2,106,399	$148,025
BIG LAKE	1,261	$13,101,855	$13,162,555	$10,438	$1,910,982	$8,891,834	$639,108
CLEAR LAKE	313	$3,315,709	$3,356,953	$10,725	$470,881	$2,282,936	$175,461
ELK RIVER	3,338	$38,796,897	$39,115,486	$11,718	$5,907,961	$26,044,707	$1,982,863
PRINCETON	67	$835,395	$854,137	$12,748	$126,324	$557,608	$47,146
ST CLOUD	1,741	$18,566,991	$18,537,000	$10,647	$2,770,178	$12,512,688	$935,552
ZIMMERMAN	768	$8,860,330	$8,967,774	$11,677	$1,385,721	$5,870,670	$447,394
CITY TOTAL	7,792	$86,505,361	$87,054,076	$11,172	$13,006,249	$58,266,442	$4,375,548
COUNTY-SIBLEY							
ARLINGTON	1,093	$9,318,213	$9,310,573	$8,518	$1,195,638	$6,586,548	$435,279
GAYLORD	1,185	$10,612,194	$10,535,584	$8,891	$1,355,365	$7,485,942	$525,546
GIBBON	500	$4,076,558	$4,077,454	$8,155	$468,913	$2,980,531	$197,564
GREEN ISLE	218	$1,820,803	$1,813,789	$8,320	$238,526	$1,300,581	$86,851
HENDERSON	463	$3,561,829	$3,566,246	$7,702	$465,821	$2,546,587	$152,199
NEW AUBURN	135	$1,038,986	$1,039,879	$7,703	$117,807	$750,004	$43,330
WINTHROP	896	$7,154,622	$7,157,673	$7,988	$859,551	$5,190,699	$337,786
CITY TOTAL	4,490	$37,583,205	$37,501,198	$8,352	$4,681,621	$26,840,892	$1,778,554
COUNTY-STEARNS							
ALBANY	872	$7,601,914	$7,573,253	$8,685	$1,031,745	$5,260,765	$337,527
AVON	561	$5,536,184	$5,531,015	$9,859	$756,621	$3,742,120	$258,978
BELGRADE	417	$3,855,838	$3,791,920	$9,093	$552,777	$2,636,530	$180,719
BROOTEN	291	$2,249,855	$2,235,827	$7,683	$271,957	$1,597,494	$91,878
COLD SPRING	1,439	$13,920,660	$13,870,322	$9,639	$1,845,272	$9,535,939	$647,885
EDEN VALLEY	143	$1,002,464	$1,027,874	$7,188	$99,882	$740,814	$38,561
ELROSA	103	$821,175	$823,933	$7,999	$90,437	$570,844	$32,773
FREEPORT	311	$2,552,818	$2,559,626	$8,230	$277,968	$1,827,187	$107,619
GREENWALD	125	$978,972	$988,683	$7,909	$97,853	$700,215	$38,894
HOLDINGFORD	414	$3,579,701	$3,567,932	$8,618	$432,157	$2,535,269	$154,938
KIMBALL	437	$3,638,218	$3,636,715	$8,321	$439,958	$2,555,182	$167,400
LAKE HENRY	15	$148,353	$145,747	$9,716	$12,023	$109,892	$9,319
MEIRE GROVE	47	$313,767	$312,312	$6,645	$25,811	$226,504	$10,668
MELROSE	1,239	$11,594,461	$11,500,928	$9,282	$1,520,397	$8,045,589	$558,234
NEW MUNICH	126	$1,076,764	$1,084,387	$8,606	$101,090	$814,040	$44,844
PAYNESVILLE	1,307	$11,489,730	$11,462,273	$8,770	$1,458,432	$8,001,712	$534,484
PLEASANT LAKE	19	$214,020	$217,419	$11,443	$32,904	$160,428	$12,073
RICHMOND	638	$5,298,612	$5,320,806	$8,340	$641,878	$3,768,478	$232,418
ROCKVILLE	271	$2,391,078	$2,403,764	$8,870	$296,795	$1,695,990	$105,404
ROSCOE	56	$402,747	$410,653	$7,333	$43,372	$310,729	$16,051
SARTELL	1,025	$11,753,431	$11,568,984	$11,287	$1,730,073	$7,806,835	$587,281
SAUK CENTRE	2,046	$18,013,463	$17,907,501	$8,752	$2,279,838	$12,765,550	$859,446
SPRING HILL	24	$150,070	$149,858	$6,244	$15,621	$115,600	$5,275
ST ANTHONY	42	$468,275	$471,621	$11,229	$71,268	$318,477	$24,926
ST CLOUD	18,588	$187,385,570	$186,289,492	$10,022	$27,716,113	$127,130,433	$9,400,220
ST JOSEPH	1,090	$9,891,950	$9,887,459	$9,071	$1,295,322	$6,828,314	$443,534
ST MARTIN	99	$661,783	$664,283	$6,710	$83,718	$478,475	$24,130
ST ROSA	9	$56,915	$58,523	$6,503	$4,415	$42,331	$1,833
ST STEPHEN	128	$1,163,574	$1,190,396	$9,300	$145,777	$851,077	$56,148
WAITE PARK	1,549	$13,275,942	$13,311,045	$8,593	$1,671,017	$9,489,960	$597,178
CITY TOTAL	33,431	$321,488,304	$319,964,131	$9,571	$45,022,487	$220,662,753	$15,980,630
COUNTY-STEELE							
BLOOMING PRAIRIE	1,028	$9,854,550	$9,888,234	$9,619	$1,415,806	$6,838,191	$499,094
ELLENDALE	428	$3,521,863	$3,494,765	$8,165	$480,866	$2,461,692	$154,291
MEDFORD	473	$4,361,860	$4,376,348	$9,252	$584,379	$3,035,303	$209,604
OWATONNA	10,957	$112,467,986	$111,658,587	$10,191	$16,760,942	$76,595,175	$5,969,761
CITY TOTAL	12,886	$130,206,259	$129,417,934	$10,043	$19,241,993	$88,890,361	$6,432,751
COUNTY-STEVENS							
ALBERTA	96	$821,197	$810,554	$8,443	$98,396	$620,735	$40,857
CHOKIO	289	$2,410,237	$2,370,587	$8,203	$262,488	$1,744,791	$115,750
DONNELLY	160	$1,195,901	$1,164,853	$7,280	$145,536	$840,154	$52,041
HANCOCK	449	$4,515,108	$4,496,423	$10,014	$752,533	$3,158,193	$235,787
MORRIS	2,675	$25,215,404	$25,086,737	$9,378	$3,537,122	$17,623,834	$1,261,858
CITY TOTAL	3,669	$34,157,847	$33,929,154	$9,248	$4,796,115	$24,089,707	$1,706,293

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1978 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 12

CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-SWIFT							
APPLETON	967	$7,989,530	$7,905,009	$8,175	$978,668	$5,656,224	$370,481
BENSON	2,052	$17,263,431	$17,123,302	$8,345	$2,259,363	$12,048,969	$801,452
CLONTARF	78	$725,138	$719,107	$9,219	$77,606	$543,046	$43,317
DANVERS	72	$576,265	$548,940	$7,619	$57,005	$410,475	$26,565
DEGRAFF	92	$946,745	$938,039	$10,196	$152,609	$672,823	$51,859
HOLLOWAY	71	$533,986	$512,308	$7,216	$47,984	$386,740	$21,969
KERKHOVEN	357	$2,987,412	$2,957,172	$8,283	$340,460	$2,086,725	$136,393
MURDOCK	190	$1,527,074	$1,519,750	$7,999	$171,958	$1,074,796	$63,872
CITY TOTAL	3,879	$32,549,581	$32,223,227	$8,307	$4,085,653	$22,879,798	$1,515,907
COUNTY-TODD							
BERTHA	220	$1,559,979	$1,535,343	$6,979	$148,113	$1,119,090	$60,644
BROWERVILLE	429	$3,626,457	$3,659,474	$8,530	$464,948	$2,592,474	$167,045
BURTRUM	78	$583,601	$578,593	$7,418	$74,379	$429,151	$22,685
CLARISSA	340	$2,783,795	$2,776,301	$8,166	$352,972	$1,846,465	$112,337
EAGLE BEND	319	$1,993,216	$1,980,262	$6,208	$203,485	$1,429,947	$71,587
GREY EAGLE	171	$1,203,297	$1,193,440	$6,979	$128,600	$861,787	$47,223
HEWITT	116	$712,679	$702,614	$6,057	$64,275	$539,037	$24,837
LONG PRAIRIE	1,420	$13,086,440	$13,010,922	$9,163	$1,834,955	$8,877,043	$593,623
OSAKIS	103	$679,537	$675,531	$6,559	$77,693	$461,953	$25,141
STAPLES	1,335	$12,351,449	$12,417,343	$9,301	$1,694,820	$8,606,930	$541,211
WEST UNION	35	$322,412	$320,738	$9,164	$37,755	$236,123	$16,317
CITY TOTAL	4,566	$38,902,861	$38,850,561	$8,509	$5,081,995	$26,982,000	$1,682,650
COUNTY-TRAVERSE							
BROWNS VALLEY	481	$3,303,150	$3,189,071	$6,630	$344,975	$2,352,096	$124,686
DUMONT	108	$887,085	$856,197	$7,928	$114,434	$623,762	$43,801
TINTAH	59	$610,971	$597,723	$10,131	$94,460	$428,247	$33,037
WHEATON	1,178	$10,508,959	$10,259,965	$8,710	$1,366,520	$7,299,536	$499,811
CITY TOTAL	1,826	$15,310,165	$14,902,956	$8,162	$1,920,393	$10,703,551	$701,315
COUNTY-WABASHA							
BELLECHESTER	27	$106,688	$109,939	$4,997	$6,883	$82,018	$3,394
ELGIN	370	$3,340,583	$3,367,253	$9,101	$417,077	$2,364,804	$155,747
HAMMOND	83	$663,116	$620,834	$7,480	$74,384	$493,836	$27,086
KELLOGG	285	$2,172,700	$2,187,501	$7,675	$272,681	$1,564,388	$91,571
LAKE CITY	2,583	$22,101,357	$21,917,378	$8,485	$2,887,260	$15,431,221	$1,021,102
MAZEPPA	335	$2,976,012	$2,990,684	$8,898	$389,527	$2,128,544	$142,270
MILLVILLE	147	$1,121,143	$1,119,749	$7,617	$119,649	$837,845	$51,154
MINNEISKA	39	$349,053	$345,438	$8,857	$46,154	$253,194	$17,049
PLAINVIEW	1,377	$12,643,537	$12,602,853	$9,152	$1,682,642	$8,805,870	$616,752
WABASHA	1,477	$12,960,795	$12,692,308	$8,593	$1,677,136	$8,903,915	$592,383
ZUMBRO FALLS	231	$2,133,844	$2,141,317	$9,270	$285,058	$1,498,139	$103,556
CITY TOTAL	6,949	$60,568,828	$60,085,254	$8,647	$7,858,451	$42,323,774	$2,822,094
COUNTY-WADENA							
ALDRICH	29	$228,094	$231,042	$7,968	$28,996	$162,553	$9,284
MENAHGA	402	$2,720,663	$2,650,575	$6,593	$276,266	$1,943,471	$100,621
NEMACO	31	$162,353	$170,982	$5,516	$22,597	$117,741	$4,274
SEBEKA	391	$2,940,194	$2,841,977	$7,268	$349,371	$2,047,799	$116,784
STAPLES	112	$1,256,379	$1,279,649	$11,425	$201,258	$809,714	$61,340
VERNDALE	303	$2,102,425	$2,081,036	$6,868	$233,548	$1,536,946	$87,350
WADENA	2,559	$23,492,665	$23,259,177	$9,089	$3,315,494	$16,171,416	$1,120,177
CITY TOTAL	3,827	$32,892,570	$32,514,478	$8,496	$4,427,490	$22,789,640	$1,499,830
COUNTY-WASECA							
JANESVILLE	999	$8,499,287	$8,533,690	$8,542	$1,036,676	$6,097,455	$397,642
NEW RICHLAND	687	$6,149,184	$6,115,276	$8,901	$827,447	$4,334,083	$290,121
WALDORF	153	$1,300,590	$1,298,944	$8,490	$161,913	$935,724	$66,784
WASECA	4,967	$47,848,956	$47,584,181	$9,580	$6,919,483	$39,043,978	$2,334,502
CITY TOTAL	8,806	$63,798,017	$63,532,091	$9,335	$8,943,519	$44,411,240	$3,089,050
COUNTY-WASHINGTON							
AFTON	1,264	$18,704,926	$18,708,438	$14,801	$3,434,591	$11,943,551	$1,099,899
BAYPORT	1,194	$16,166,386	$15,925,835	$13,338	$3,260,414	$10,081,846	$862,562
BIRCHWOOD	369	$6,286,380	$6,216,956	$16,848	$1,112,341	$4,066,960	$391,040
COTTAGE GROVE	8,669	$110,820,503	$110,741,888	$12,774	$16,415,735	$73,254,180	$5,864,080
DELLWOOD	332	$8,603,039	$8,507,146	$25,624	$2,214,502	$4,922,949	$566,107
FOREST LAKE	3,441	$40,416,183	$40,364,151	$11,730	$6,219,733	$26,316,607	$2,024,667
HASTINGS	59	$727,184	$732,757	$12,420	$110,068	$498,876	$39,936
HUGO	1,721	$20,711,074	$21,031,429	$12,220	$3,082,102	$14,088,849	$1,088,294
LAKE ST CROIX BEACH	253	$2,728,372	$2,738,382	$10,824	$386,370	$1,871,872	$132,396
LAKE ELMO	2,717	$36,725,297	$36,835,627	$13,557	$5,977,659	$24,562,475	$2,093,385
LAKELAND	1,167	$16,147,467	$16,152,983	$13,841	$2,991,950	$10,141,837	$831,217
LANDFALL	190	$1,974,164	$1,985,840	$10,452	$282,886	$1,407,956	$96,818
LAKELAND SHORES	45	$680,898	$682,770	$15,173	$119,981	$448,015	$38,463
MAHTOMEDI	1,966	$26,222,976	$26,194,210	$13,324	$4,354,920	$17,082,163	$1,432,394
MARINE ON ST CROIX	497	$7,256,537	$7,188,336	$14,463	$1,305,071	$4,606,980	$411,520
NEWPORT	1,821	$21,568,197	$21,765,695	$11,953	$3,441,971	$14,452,729	$1,113,755
OAKDALE	4,307	$52,547,407	$52,742,491	$12,246	$7,890,002	$35,607,784	$2,721,919
OAK PARK HEIGHTS	556	$6,429,384	$6,387,816	$11,489	$923,497	$4,338,865	$327,885
PINE SPRINGS	58	$1,095,525	$1,069,291	$18,436	$226,929	$634,383	$59,731
STILLWATER	8,784	$109,371,150	$108,236,348	$12,322	$16,969,892	$71,764,779	$5,789,273
ST MARYS POINT	91	$1,156,565	$1,177,692	$12,942	$170,781	$759,039	$60,053
ST PAUL PARK	3,564	$40,309,870	$40,692,929	$11,418	$6,132,651	$27,867,452	$2,122,600
WHITE BEAR LAKE	221	$5,135,967	$5,214,827	$23,597	$1,220,360	$3,089,551	$337,392
WILLERNIE	298	$2,836,319	$2,858,548	$9,592	$397,670	$1,995,392	$133,538
WOODBURY	3,890	$56,472,094	$55,562,375	$14,283	$9,099,646	$36,388,991	$3,088,022
CITY TOTAL	47,474	$610,793,844	$609,714,762	$12,843	$97,761,682	$402,192,782	$32,486,900

1978 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 12

CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-WATONWAN							
BUTTERFIELD	368	$3,238,284	$3,185,117	$8,655	$445,529	$2,303,992	$156,631
DARFUR	90	$968,049	$1,012,044	$11,245	$160,109	$709,289	$56,517
LASALLE	58	$537,666	$545,962	$9,413	$69,237	$404,606	$29,770
LEWISVILLE	170	$1,441,228	$1,416,682	$8,332	$173,084	$1,091,772	$70,122
MADELIA	1,345	$11,409,210	$11,278,463	$8,385	$1,331,265	$8,063,423	$525,364
ODIN	95	$889,681	$817,142	$8,601	$119,654	$568,109	$41,280
ORMSBY	79	$649,635	$636,032	$8,051	$84,840	$471,987	$28,997
ST JAMES	2,480	$23,403,335	$23,342,473	$9,412	$3,119,977	$16,628,678	$1,172,135
CITY TOTAL	4,685	$42,536,888	$42,233,665	$9,015	$5,483,875	$30,201,816	$2,080,816
COUNTY-WILKIN							
BRECKENRIDGE	2,031	$19,836,717	$19,464,544	$9,584	$2,611,121	$13,632,921	$964,685
CAMPBELL	159	$1,551,705	$1,528,318	$9,612	$176,605	$1,113,954	$90,740
DORAN	67	$546,516	$528,581	$8,526	$64,830	$391,068	$26,393
FOXHOME	88	$812,503	$815,547	$9,163	$96,244	$619,431	$44,511
KENT	90	$521,668	$498,996	$8,458	$51,129	$382,636	$26,300
NASHUA	45	$320,829	$313,748	$6,972	$31,692	$232,450	$12,027
ROTHSAY	186	$1,636,663	$1,601,780	$8,612	$219,776	$1,156,355	$83,172
TEANEY	15	$178,482	$164,008	$10,934	$26,300	$123,206	$9,399
WELVERTON	116	$1,113,306	$1,095,248	$9,442	$144,825	$805,415	$55,239
CITY TOTAL	2,762	$26,518,389	$26,010,770	$9,417	$3,422,522	$18,457,436	$1,312,465
COUNTY-WINONA							
ALTURA	265	$2,289,232	$2,280,474	$8,606	$266,806	$1,650,686	$112,894
DAKOTA	203	$1,743,561	$1,705,088	$8,399	$211,951	$1,236,663	$76,409
ELBA	56	$413,905	$411,910	$7,356	$48,667	$298,943	$17,436
GOODVIEW	600	$5,956,335	$5,888,777	$9,815	$801,079	$4,142,036	$295,114
LEWISTON	688	$6,133,450	$6,119,964	$8,895	$871,326	$4,298,288	$294,998
MINNESOTA CITY	414	$3,918,054	$3,874,701	$9,367	$521,572	$2,745,364	$187,593
MINNETSKA	46	$491,228	$490,820	$8,924	$59,874	$350,125	$21,843
ROLLINGSTONE	261	$2,516,641	$2,425,954	$8,680	$304,837	$1,802,706	$114,261
ST CHARLES	1,233	$11,199,185	$11,175,154	$9,063	$1,479,696	$7,957,860	$544,666
STOCKTON	205	$1,700,386	$1,707,310	$8,328	$205,318	$1,249,690	$74,812
UTICA	111	$829,040	$794,619	$7,069	$84,008	$585,687	$35,800
WINONA	13,672	$130,436,743	$128,540,411	$9,402	$18,645,349	$89,418,081	$6,305,277
CITY TOTAL	17,793	$167,625,560	$165,506,122	$9,302	$23,500,483	$115,736,129	$8,081,103
COUNTY-WRIGHT							
ALBERTVILLE	288	$3,079,890	$3,101,944	$10,771	$412,818	$2,168,799	$190,063
ANNANDALE	1,090	$10,321,987	$10,227,976	$9,383	$1,339,858	$7,105,670	$494,159
BUFFALO	2,881	$31,995,915	$31,986,543	$11,103	$4,766,408	$21,304,694	$1,614,146
CLEARWATER	277	$2,496,100	$2,473,047	$8,567	$330,493	$1,593,811	$101,321
COKATO	1,179	$10,677,177	$10,628,732	$9,015	$1,293,575	$7,516,465	$528,279
DAYTON	25	$442,442	$421,819	$16,874	$50,409	$271,440	$28,337
DELANO	1,604	$16,313,684	$16,307,197	$10,167	$2,289,488	$11,101,847	$786,904
HANOVER	186	$1,838,484	$1,852,276	$9,954	$232,651	$1,299,506	$90,540
HOWARD LAKE	790	$7,555,245	$7,533,232	$9,536	$1,042,401	$5,206,181	$363,419
MAPLE LAKE	796	$7,501,508	$7,450,007	$9,685	$1,058,758	$5,241,335	$366,855
MONTICELLO	1,764	$18,275,975	$18,305,728	$10,377	$2,665,919	$12,280,517	$878,480
MONTROSE	437	$4,096,802	$4,147,235	$9,490	$523,694	$2,931,183	$195,758
ROCKFORD	915	$9,430,647	$9,463,392	$10,349	$1,296,787	$6,496,369	$448,493
SOUTH HAVEN	289	$2,449,342	$2,417,040	$8,366	$335,106	$1,655,575	$108,651
ST MICHAEL	912	$9,909,937	$9,876,730	$10,830	$1,417,059	$6,681,263	$496,089
WAVERLY	379	$3,573,693	$3,554,584	$9,379	$529,355	$2,460,640	$167,121
CITY TOTAL	13,812	$139,858,208	$139,742,582	$10,117	$19,584,919	$95,315,295	$6,818,411
COUNTY-YELLOW MEDICINE							
CANBY	1,141	$9,369,537	$9,184,803	$8,050	$1,156,942	$6,570,192	$419,083
CLARKFIELD	610	$5,271,877	$5,295,665	$8,681	$632,893	$3,753,630	$243,494
ECHO	188	$1,421,993	$1,388,005	$7,383	$138,590	$1,045,959	$62,453
GRANITE FALLS	1,633	$15,688,461	$15,608,652	$9,558	$2,168,149	$10,936,568	$783,263
HANLEY FALLS	146	$1,154,402	$1,134,127	$7,768	$149,099	$845,467	$60,491
HAZEL RUN	48	$377,975	$365,007	$7,604	$26,109	$287,597	$19,390
PORTER	103	$783,743	$773,359	$7,508	$85,520	$574,369	$32,507
ST LEO	71	$541,598	$548,408	$7,724	$73,585	$385,251	$24,051
WOOD LAKE	236	$1,913,422	$1,893,114	$8,022	$264,991	$1,375,022	$89,075
CITY TOTAL	4,176	$36,523,008	$36,191,140	$8,666	$4,675,878	$25,774,049	$1,732,808
TOTAL	1,768,577	$19,958,110,948	$19,840,895,620	$11,218	$3,164,147,660	$13,366,495,367	$36,593,410

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Minnesota Department of Revenue
Income Tax Division
Centennial Office Bldg.
St. Paul, Minn. 55145

1978 Minnesota income tax

forms and instructions

You'll be able to take more off your tax this year because the dollar amount of the credits for you, your spouse, and your dependents has increased.

And there are two new credits to help reduce your tax.

If you or your spouse stayed home to care for a child under age 13, and if your income was less than $25,000, you may be eligible for the $50 homemaker's credit.

Members of the active military, the armed forces reserve, and the national guard must now include the full amount of their military pay in their income. But, if you served in the national guard last year in the rank of captain or below, you may be able to take the national guard credit of $140.

If you're applying for the low income credit, you won't have to fill out and send in a special form this year. Just follow the steps on the worksheet in this booklet. And, because of changes in the law, you can earn more income than you did before and still be eligible for the low income credit.

If you received a pension or retirement pay from a private company, you may not have to pay Minnesota tax on all or part of that income.

If you received a military or public employee pension, there are now limits on how much of your pension you can subtract from your income.

To find out how much of your pension to include in your income, follow the steps on the special worksheet in this booklet.

If you have questions about filling out your income tax form, the Department of Revenue has tax assistance people to help you. Just call one of the numbers listed at the right, or come in to one of the offices listed on the inside front cover.

For information or assistance, call:

TWIN CITIES
296-3781

DULUTH
723-4617

ELSEWHERE
IN MINNESOTA CALL
TOLL FREE
800-652-9094

NEED FORMS?

You can get all types of Minnesota Tax Forms and Schedules by writing to:

Minnesota Income Tax Forms
Room B-20
Centennial Office Building
St. Paul, Minnesota 55145

—or you can pick up most forms at Minnesota banks and post offices.

QUESTIONS?

If you want help filling out your form or if you need information, you can

Call one of the numbers listed on the front of this booklet

Write Minnesota Department of Revenue
Income Tax Division
Centennial Office Building
St. Paul, Minnesota 55145

Or Stop in at one of the offices listed below on the days shown

AUSTIN
301 South Main Street
Open Monday, 8 am-4:30 pm

BRAINERD
108 South Sixth Street
Open Mon-Fri, 8 am-4:30 pm

DULUTH
Lonsdale Building, Room 412
300 West Superior Street
Open Mon-Fri, 8 am-4:30 pm

MANKATO
1120 South Avenue
North Mankato
Open Mon-Fri, 8 am-4:30 pm

MARSHALL
Southwest State University
Social Science Bldg. Room 237
Open Monday, 8 am-4:30 pm

MINNEAPOLIS
Minneapolis Grain Exchange Building
Room 220
400 South 4th Street
Open Mon-Fri, 8 am-4:30 pm

MOORHEAD
8th Street & 4th Ave. S.
Townsite Center
Room 200
Open Mon-Fri, 8 am-4:30 pm

ROCHESTER
322 Elton Hills Drive
Open Mon-Fri, 8 am-4:30 pm

ST. CLOUD
2700 First Street North
Suite 103
Open Mon-Fri, 8 am-4:30 pm

ST. PAUL
395 North Robert Street
Corner of 6th and Robert
Open Mon-Fri, 8 am-4:30 pm

WILLMAR
706 South 1st Street
Open Monday, 8 am-4:30 pm

To help make sure that your questions are answered politely and accurately, a tax assistance supervisor may listen to your call.

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FORM M-1

1978 MINNESOTA Income Tax Return

Please Print or Type

Last Name(s)	Your First Name and Initial	Your Social Security Number	Fill in your former name, address or marital status if different from your 1977 return.
	Spouse's First Name and Initial	Spouse's Social Security Number	Date of change:
Present Home Address (number and street, apartment number, or rural route)			Check box and fill in name of Minnesota city or township where you lived in 1978. ☐ City ☐ Township
City, Town or Post Office	State	Zip Code	County / Occupation Number ___ (You) ___ (Spouse)

STATE ELECTIONS CAMPAIGN FUND

If you want $1 from taxes already collected to go into this fund, check one of these boxes. If you are married and both of you are filing on this form, you may each check one box. Dependents 18 and older may each check one box if they are not filing separate forms. If you have more than one dependent 18 or older, see page 3 of the instruction booklet. Dependents making this checkoff must sign here:

	Democratic Farmer-Labor	Independent Republican	American Party	General State Campaign Fund	Minor Party
You	7 ☐	10 ☐	13 ☐	16 ☐	19 ___
Spouse	8 ☐	11 ☐	14 ☐	17 ☐	20 ___
Dependents 18 or older	9 ☐	12 ☐	15 ☐	18 ☐	21 ___

(Fill in the number from the list on page 3 of the instruction booklet)

Check this box if you are married 22 ☐ Check this box if your spouse is filing a separate form 23 ☐

		A Wife Only	B Husband, Joint Return or Single Person
1 Federal adjusted gross income (from line 31 of your Federal Form 1040 or line 10 of your Short Form 1040A)	1		
2 Federal income tax refunds you received in 1978	2		
3 Additions to your federal adjusted gross income	3		
4 Total (add lines 1, 2 and 3)	4		
5 Subtractions from your federal adjusted gross income	5		
6 Minnesota gross income (subtract line 5 from line 4)	6		
7 Federal income tax withheld from you or paid by you in 1978	7		
8 Minnesota adjusted gross income (subtract line 7 from line 6)	8		
9 Total deductions (choose one method only and check the box) ☐ Standard deduction (to determine, see page 8 of the instruction booklet) ☐ Itemized deductions (from line 35 of your Schedule A)	9		
10 Minnesota taxable income (subtract line 9 from line 8)	10		
11 Tax from table on page 21 of the instruction booklet	11		
12 Total (add the amounts in columns A and B, line 11)	12		
13 Credits before tax (from line 29 on the back of this form)	13		
14 1978 income tax (subtract line 13 from line 12. If line 13 is greater than 12, write None)	14		
15 Credits after tax (from line 35 on the back of this form)	15		
16 If line 14 is greater than line 15, subtract 15 from 14 and **PAY THIS AMOUNT** (Make your check or money order out to: Commissioner of Revenue. Put your social security number on your check.)	16		
17 If line 15 is greater than line 14, subtract 14 from 15 and fill in **AMOUNT OF REFUND**	17		
18 If you pay estimated tax, fill in the amount of your refund from line 17 that you want credited to your 1979 Estimated Tax, if any	18		

Attach the State Copy of your W-2 form here.
Place your check here - please do not staple check.

Mail to:
Minnesota
Individual Income Tax
Centennial Office Bldg.
St. Paul, Minn. 55145

TAXPAYER—I declare under the penalties of perjury and criminal liability for willfully making a false return, that this return is true, correct and complete to the best of my knowledge and belief. I hereby confess judgement to the State of Minnesota for the amount of the tax shown due hereon, to the extent not timely paid. **PREPARER**— This return is true, correct and complete to the best of my knowledge and belief.

Sign Here

Your signature _____ Telephone Number _____

Spouse's signature (if joint or combined return, both must sign) _____

Signature of preparer if not taxpayer _____ Telephone Number _____

Address, City, State, Zip Code _____ Minn. Ident. No. or Soc. Sec. No. _____

(Nonresidents - see instructions before completing this side)

CREDITS BEFORE TAX

19 Credit for You - Check first box and any other box that applied on December 31, 1978:

☐ You ☐ Age 65 or over ☐ Blind ☐ Deaf

If you checked only one box, fill in $40 on line 19
If you checked two boxes, fill in $60
If you checked three boxes, fill in $90
If you checked four boxes, fill in $120 . . . . . 19 _____

20 Credit for Spouse - Check first box and any other box that applied on December 31, 1978:

☐ Spouse ☐ Age 65 or over ☐ Blind ☐ Deaf

If you checked only one box, fill in $40 on line 20
If you checked two boxes, fill in $60
If you checked three boxes, fill in $90
If you checked four boxes, fill in $120 . . . . . 20 _____

21 Credits for your Dependents

Fill in the number of your dependents: ☐
Multiply the number of your dependents by $40
Add $20 for each dependent who is deaf
Fill in the result on line 21 . . . . . 21 _____

Write the names and ages of your dependents below:

_____

22 Add lines 19 through 21	22	
23 Credit for income tax paid to other states	23	
24 Feedlot pollution control equipment credit (attach Schedule FPC)	24	
25 Political contribution credit	25	
26 Homemaker credit	26	
27 National Guard credit	27	
28 Low income credit (from line 13 of your worksheet)	28	
Total household income (from line 9 of your worksheet _____)		
29 Total CREDITS BEFORE TAX (add lines 22 through 28). Also fill in this amount on line 13 . . .	29	

CREDITS AFTER TAX

30 Minnesota income tax withheld in 1978	30	
31 Property tax refund for renters, senior citizens and disabled persons (attach Form M-1PR) Homeowners under age 65 who are not disabled cannot use their refund as a credit here. . .	31	
32 Total payments on 1978 estimated tax	32	
33 Exempt agricultural electricity credit (attach Schedule EAC)	33	
34 Minnesota child and dependent care credit	34	
35 Total CREDITS AFTER TAX (add lines 30 through 34). Also fill in this amount on line 15 . . .	35	

Schedule A

Itemized Deductions

1978

Last Name	Your Social Security Number

The kinds of expenses you can deduct, and the limits on how much you can deduct for certain expenses are explained in the section entitled "Deductions" in the instruction booklet.

Medical and Dental Expenses

1 Payments for medical care insurance	
2 Medicine and drugs	
3 Doctors, dentists and nurses	
4 Hospital expenses	
5 Other (list)	
6 Total (add lines 1 through 5) Fill in here and on line 29	

Taxes

7 Real estate tax		
8 Property tax refund received in 1978		
9 Balance (subtract line 8 from line 7)		
10 Minnesota gas tax (use federal gas tax tables)		
11 Sales tax (use federal sales tax tables)		
12 Minnesota car license (including wheelage tax)		
13 Other (do not include income taxes)		
14 Total (add lines 9 through 13) Fill in here and on line 30		

Interest Payments

15 Interest on home mortgage	
16 Charge account interest	
17 Other (list)	
18 Total (add lines 15 through 17) Fill in here and on line 31	

Contributions

19 Cash contributions (total from receipts, cancelled checks or other records)	
20 Other cash contributions (list organizations and amounts)	
21 Contributions other than cash	
22 Political contributions (read page 10 of the instruction booklet)	
23 Total (add lines 19 through 22) Fill in here and on line 32	

Casualty or Theft Loss(es)

24 Casualty or theft loss from line 37 of your federal Schedule A. Fill in here and on line 33	

Miscellaneous Deductions

25 Union dues	
26 Tax return preparation fee	
27 Other (list)	
28 Total (add lines 25 through 27) Fill in here and on line 34	

Total of All Itemized Deductions

29 Medical and dental expenses	
30 Taxes	
31 Interest payments	
32 Contributions	
33 Casualty or theft loss(es)	
34 Miscellaneous deductions	
35 Total (add lines 29 through 34) Fill in total here and on line 9 of Form M-1	

Schedule M-1B

Deduction For Federal Income Taxes

1978

If you only paid federal income tax during 1978 by the methods described on lines 1 through 3 below, you do not have to fill out this form.

		A Wife Only	B Husband, Joint Return or Single Person
1 Federal income tax withheld from you in 1978 (from line 55 of your 1978 federal Form 1040 or line 11b of your short Form 1040A)	1		
2 Excess FICA and RRTA tax withheld from you (from line 59 of your 1978 federal Form 1040)	2		
3 1977 federal income tax balance due (from line 66 of your 1977 federal Form 1040 or line 15 of your short Form 1040A)	3		
4 1977 federal income tax refund credited to 1978 federal estimated tax (from line 65 of your 1977 federal Form 1040)	4		
5 Payments of your 1977 and 1978 federal estimated tax you made in 1978	5		
6 Federal gas tax credit (from line 60 of your 1977 federal Form 1040)	6		
7 Federal income tax paid for you in 1978 on income from a regulated investment company (from line 61 of your 1978 federal Form 1040)	7		
8 1977 federal income tax paid when you filed for an extension of time (from line 58 of your 1977 federal Form 1040)	8		
9 Payments in 1978 of federal income taxes owed for other years, or because of audited or amended returns	9		
10 Total (add lines 1 through 9). **If you did not pay self-employment tax in 1978, skip lines 11 through 17 and fill in this amount on line 7 of Form M-1**	10		
11 Payment of your 1978 self-employment tax you made during 1978	11		
12 Payment of your 1977 self-employment tax you made during 1978	12		
13 Add lines 11 and 12	13		
14 Subtract line 13 from line 10	14		
15 Multiply line 11 by 25% (0.25)	15		
16 Multiply line 12 by 26% (0.26)	16		
17 Total (add lines 14 through 16). Also fill in this amount on line 7 of your Form M-1	17		

If you paid self-employment tax . . . . .

You are entitled to subtract from your Minnesota income a part of the self-employment tax you paid in 1978. To determine the amount of self-employment tax you can subtract, fill out lines 11 through 17 of this form.

If you had worked for someone else, your employer would have withheld social security (FICA) taxes from your wages.

As a self-employed person, you have to pay a larger amount than the amount of social security (FICA) taxes that would have been withheld from your wages by an employer.

You cannot deduct the amount of your self-employment tax that represents the social security (FICA) taxes that would have been withheld from your wages by an employer. However, the extra amount is, by law, considered federal income tax paid by you. As a result, you can list that amount on this form in determining the total federal income tax you paid during 1978.

Your self-employment tax is included in the payments you made of estimated federal tax. Of the 1978 self-employment tax payments you made during 1978, 25 percent, up to a total of $358.43, is considered federal income tax you paid. Of the 1977 self-employment tax payments you made during 1978, 26 percent, up to a total of $338.91 is considered federal income tax you paid.

Before you begin....

The first two pages of this booklet contain general information you may need to know about filing a Minnesota income tax return. This section of the booklet also contains special information for nonresidents, North Dakota and Wisconsin residents working in Minnesota, part-year residents and people filing returns on behalf of deceased persons.

WHO MUST FILE A RETURN

Whether you must file a Minnesota income tax return depends on the amount of gross income you received in 1978 and whether you are single, married, 65 or over or blind.

Even if your gross income is less than the amount listed below for your category, you must file a Minnesota return to get a refund of the taxes your employer withheld from your wages.

Your Gross Income. To determine the amount of your gross income to see if you meet the filing requirements listed below, add together all income you received in 1978 in the form of money, property, and services except:

social security benefits, Minnesota unemployment compensation, railroad pensions, disability benefits, all types of income listed in the section entitled Subtractions From Your Federal Adjusted Gross Income on page 6 of this booklet, and any other types of income which the law says cannot be taxed.

Do not subtract any expenses when you are determining your gross income.

If You Are A Single Person

- You must file a return if you had a gross income over $1,700.
- If you are blind or age 65 or over, you must file a return if you had a gross income over $2,300.
- If you are blind and age 65 or over, you must file a return if you had a gross income over $2,900.

If You Are A Married Couple

- You must file a return if both spouses had a combined gross income over $2,700.
- If one spouse is 65 or over or blind, you must file a return if you had a combined gross income over $3,100.
- If both spouses are 65 or over or blind, or if one spouse is 65 or over and the other is blind, you must file a return if you had a combined gross income over $3,400.
- If both spouses are age 65 or over and one is blind, you must file a return if you had a combined gross income over $3,900.
- If both spouses are blind and one is 65 or over, you must file a return if you had a combined gross income over $3,900.
- If both spouses are age 65 or over and both are blind, you must file a return if your combined gross income was over $4,400.

If you were a nonresident of Minnesota in 1978, even if your gross income is less than the amounts listed above for your category, you may have to file a Minnesota return. To determine whether you must file a Minnesota return, you will have to go through the process of filling out a Minnesota income tax form. If the amount of tax that you listed on line 12 of your form is more than the amount of credits that you listed on line 22 on the back of your form, you must file a Minnesota return.

Declaration Of Estimated Tax. If your gross income is greater than the amount listed for your category and you

(1) expect to receive more than $500 of income that does not have income tax withheld from it by the withholding tax method, and you

(2) expect to pay $50 or more in taxes on this income,

you must file a Declaration of Estimated Tax, Form M-14.

If you are a farmer, you may file a declaration by January 15, 1980 and pay your estimated tax in full at that time, or you may file an income tax return by March 1, 1980 and pay the full amount of your income tax at that time. You are considered to be a farmer if at least two-thirds of your gross income is earned from farming.

WHEN TO FILE YOUR RETURN

Your Minnesota income tax return must be postmarked or delivered in person to the Department of Revenue no later than April 16, 1979 if you are a calendar year taxpayer. If you figure your taxes for the period from January 1 through December 31, you are a calendar year taxpayer. If you figure your taxes for a period between any other dates, you are a fiscal year taxpayer. If you use a fiscal year, your income tax return is due no later than the 15th day of the fourth month after the end of your fiscal year.

Extension of Time to File. If you receive an extension of time from the Internal Revenue Service (IRS) to file your federal income tax return, you need not apply to the Minnesota Department of Revenue to obtain an extension for your Minnesota income tax return. Just attach a copy of the federal extension to your Minnesota return and file your Minnesota return within the time given to you by your federal extension.

If you do not apply for an extension of time to file your federal return but wish to apply for an extension for your Minnesota return, file Form M-522E with the Minnesota Department of Revenue no later than the date your Minnesota return is normally due.

You do not have to pay your Minnesota tax at the time you file with the Department of Revenue for an extension of time to file your Minnesota return. However, if you do not pay your Minnesota tax when you file for an extension, you will have to pay interest at the rate of eight percent per year for the period from the date your return is normally due until you pay the tax you owe.

If you are a Minnesota resident who lived outside the United States for more than 90 consecutive days, you are given an automatic extension of six months after the date you return to the United States. However, you will have to pay interest on the tax you owe at the rate of eight percent per year for the period from the date your return is normally due until you pay your tax. When you file your return, attach a letter giving the dates you lived outside the United States.

Armed Forces Personnel. If you are on active duty in the armed forces of the United States and if your military service makes it difficult or impossible for you to file your Minnesota return, you do not have to file your Minnesota return and pay your tax until six months after you complete your military

service. When you file your return, attach a letter giving the dates of your military service. However, if you are the husband or wife of a person serving on active duty in the armed forces, you must file your return and pay your tax on the date it is normally due unless you file a joint or combined return.

NONRESIDENTS OF MINNESOTA

If you were a nonresident of Minnesota for all of 1978, you must file a Minnesota income tax return if you received enough income from the following sources to meet the filing requirements listed on page 1 of this booklet:

(1) Wages, salaries, tips, fees, commissions, bonuses or similar earnings for work done in Minnesota. (The rules for North Dakota and Wisconsin residents are described below.)
(2) Rents and royalties received from land, buildings, machinery or other tangible property in Minnesota.
(3) Gains from the sale or other disposition of land, buildings, machinery or other tangible property in Minnesota.
(4) Income from a business or profession that is conducted partly or entirely in Minnesota.

Follow the instructions in this booklet for completing and filing your Minnesota return as if you were a Minnesota resident for the full year. This means that you must fill in on line 1 of your form the total amount of your federal adjusted gross income that you listed on your federal return, regardless of where you earned the income. However, only your Minnesota income will be included in figuring your tax because by following the instructions for line 5 of your form you will subtract income from sources outside Minnesota.

You have the choice of itemizing your deductions or of taking the standard deduction. However, if you decide to itemize your deductions, you may not be able to take the full amount of certain deductions on your form. To determine how much you can deduct, see the section entitled Limit on Deductions on page 8 of this booklet.

North Dakota And Wisconsin Residents Working In Minnesota

If you were a resident of North Dakota or Wisconsin in 1978 and you worked in Minnesota during that time, and if you received income for that work in the form of wages, salaries, tips, fees, commissions or bonuses, you must file Form M-115 with the Minnesota Department of Revenue.

You do not have to pay taxes to Minnesota for income of this type that you received for work done in Minnesota. You do not have to file a Minnesota income tax return unless you want to get a refund of Minnesota taxes that your employer withheld.

If you received income from sources in Minnesota other than in the form of wages, salaries, tips, fees, commissions or bonuses, such as the types of income described in (2), (3), and (4) above, you must file a Minnesota return and pay taxes on that income.

If you file a Minnesota return, and you also received income in the form of wages, salaries, tips, fees, commissions or bonuses for work done in Minnesota, be sure to include the amount of this type of income along with the items you subtract on line 5 of your form. Also, attach a completed copy of Form M-115 and a copy of the W-2 form from the employer who paid you for work in Minnesota.

If you want your employer to stop withholding Minnesota taxes from the income you earn in Minnesota, get Form MW-6 from the Department of Revenue and file it with your employer.

PART-YEAR RESIDENTS OF MINNESOTA

If you moved into or out of Minnesota during 1978: you must file a Minnesota income tax return if you received enough income from Minnesota sources to meet the filing requirements listed on page 1 of this booklet.

Follow the instructions in this booklet for completing and filing your Minnesota return as if you were a Minnesota resident for the full year. This means that you must fill in on line 1 of your form the total amount of your federal adjusted gross income that you listed on your federal return, no matter where you earned the income. However, only your Minnesota income will be included in figuring your tax.

By following the instructions for line 5 of your form, you will subtract income earned while you were not a Minnesota resident.

When you list your additions and subtractions to your federal adjusted gross income: follow the instructions for nonresidents when you list income received while you were not a resident of Minnesota. Follow the instructions for Minnesota residents when you list income received while you lived in Minnesota.

You have the choice of itemizing your deductions or of taking the standard deduction. If you decide to itemize your deductions: you can deduct all of the itemized deductions you had and paid while you lived in Minnesota if all the income you earned during that time was earned in Minnesota.

If You Need A Certified Copy Of Your Return

To get a certified copy of your Minnesota income tax return: make an extra copy of your return, write "Please certify this copy," in the upper right corner, and attach a letter requesting that the return be certified and sent back to you. Mail it to the Department of Revenue with your original return. Be sure to write "Certified Copy Request" on the outside of the envelope.

FILING A RETURN FOR A DECEASED PERSON

If a person died before filing an income tax return for 1978, the personal representative of the estate must file a return for the deceased person. If a personal representative has not been appointed, the next of kin must file the return.

The due date for filing the return is the same as if the deceased person had lived the entire year. If a refund is due, fill out Form M-506 and attach it to the return.

The personal representative of the estate can choose on behalf of the deceased person to file a joint or a combined return with the surviving spouse. If there is no personal representative, the surviving spouse can choose to file a joint or a combined return. List the income received by the deceased person up to the time of death and the entire year's income of the surviving spouse.

A joint or combined return can only be filed if the deceased person and the surviving spouse have the same tax year.

A joint return or a combined return cannot be filed if the surviving spouse remarried before the end of the tax year.

If you are the surviving spouse and you are filing a joint or combined return, sign the return on behalf of the deceased person. Example: John Jones by Mary Jones, surviving spouse.

In the space at the top of the form where the deceased person's name would have been filled in, write the deceased person's name and the word "deceased."

HOW TO FILL OUT YOUR FORM . . . .

The top section of your Minnesota income tax form is for filling in personal information such as your name, your address, and your occupation. The rest of the form – lines 1 through 18 – are for filling in the information you need to determine either the refund you will get or the tax you must pay. The next part of the instructions explains how to fill in the top section of your form.

Your Name, Address, Social Security Number

If you received this instruction booklet through the mail, you will find a label with your name(s) and address on it. Peel off the label from the cover and place it over the name and address area of the form you file. If any information on the label is wrong, draw a line through it and print the correct information above it.

If you received a second label, place it over the name and address area of the property tax refund return, Form M-1PR, in the property tax refund instruction booklet. If your property tax refund instruction booklet is attached to this booklet, you may find it easier to use this booklet if you remove the pages and set them aside until you are ready to apply for the property tax refund.

If you did not receive a booklet with your name and address label on the cover, type or print your name, social security number and address in the proper spaces on your form.

If you are married and you are filing a combined return or a joint return, write your spouse's name and social security number in the proper spaces on your form. If you are married and filing separate returns, write your spouse's social security number and name in the proper spaces on your form.

If you lived in Minnesota at any time during the year, write the name of the city or township where you lived in the proper box on your form. Check one of the two boxes to show whether you lived in a city or township. Also, write the name of the county where you now live in the proper box.

Have You Changed Your Name Or Address?

If you changed your name during the year, write your former name and the date you changed your name in the proper box of your form.

If you were married, write "married" and the date you were married. If you were divorced, write "divorced" and the date you were divorced.

If you changed your address, write your former address and the date you changed to your new address.

Your Occupation Number

Turn to the outside back cover of this booklet and follow the instructions to find your occupation number. Find the job title that is the closest to your main occupation and write the number for that job in the box on your form entitled Occupation Number. If you are filing a combined return or a joint return, write the number for your spouse's job also.

State Elections Campaign Fund

You can assign $1 from taxes that have already been collected to this fund by checking one of the boxes on your form. You can assign money either to one of the political parties listed below or to the General State Campaign Fund.

You can assign money on your income tax form or on your property tax refund form, but not on both.

If you assign money, it will not change the amount of tax you have to pay or the amount of refund you will get.

If you are a married couple filing a joint return or a combined return, each of you may assign $1.

If you have dependents age 18 or older who are not filing their own income tax returns, they also may check one box each. If two or more dependents wish to check the same box, put the number of dependents in the box instead of a check. Each dependent assigning money on your form must sign in the space under the boxes.

The money will be given to candidates who are running for the elective offices of the state government and for the state legislature.

Each person can assign money to one party only.

If you want to assign money to one of the following parties, check the appropriate box in the section of your form entitled State Elections Campaign Fund:

Democratic-Farmer-Labor Party
Independent Republican Party
American Party

If you want to assign money to one of the following parties, write the number for that party in the appropriate space on your form:

Name	Number	Name	Number
Communist Party	51	Non-Partisan Candidate	62
Industrial Government Party	52	Christian Pro-Life	63
Libertarian Party	53	No Party Affiliation	64
Socialist Workers Party	54	Independent	65
McCarthy '76 Principle	55	Multi-Partisan	66
Industrial Development Bank	56	Free For All	67
Socialist Party	57	Conservative	68
Peoples Party	58	Fairness to All	69
No Political Party	59	Progressive Conservative	70
Workers Party	60	Freedom Party	71
Named by Petition	61	Gay Survival Fund of Target City	72

If you assign money to the Independent Republican Party, the Democratic-Farmer-Labor Party or the American Party, it will be distributed after the primary election among candidates of that party who are nominated in the primary election.

If you assign money to any of the other parties, it will be distributed after the primary election among candidates of that party who are nominated by petition.

If you assign money to the General State Campaign Fund, it will be distributed after the general election among all candidates of all parties who ran for the elective offices of the state government and received at least five percent of the vote, and

among all candidates of all parties who ran for the state legislature and received at least ten percent of the vote.

Your Filing Method

You must decide what filing method you are going to use to file your return.

Your filing method depends on whether you are married or single at the end of your tax year. The rules for determining whether you are married or single follow. The Minnesota rules are not the same as the federal rules.

You are single if you are: unmarried, divorced, widowed or legally separated at the end of your tax year. You are also considered to be single if you are married and do not live with your spouse, unless your spouse is only temporarily away from home.

Single Persons

If you are single, you must file a separate return. Write or type your figures in Column B on your form.

Married Couples

If you are married, check the proper box above line 1 of your form.

There are three methods married couples can use to file their returns. You and your spouse must choose one.

Choosing your filing method is an important decision because the amount of taxes you pay may be affected by which method you choose. You may pay less taxes if you choose one method instead of another.

You do not have to use the same method that you used on your federal return. How you file may affect the amount of taxes you pay one way on your federal return and a different way on your Minnesota return. In most cases, you pay less taxes by filing jointly on your federal return. However, **you pay less taxes in most cases by filing a combined Minnesota return or separate Minnesota returns.**

If the total income of each spouse is enough so that you each are required to file returns, you can file separate returns, a combined return, or a joint return.

Separate Returns. Filing separate returns means that each of you must complete and file a separate form. List only your income on your form. Determine your deductions, your tax, and your credits based on your income and expenses only.

If you are filing separate returns, the wife must write her figures in column A of her form and the husband must write his figures in column B of his form. Each of you must check both boxes above line 1 of your form.

Combined Return. Filing a combined return means that you both use the same form to list your incomes, but the wife lists her income in column A and the husband lists his income in column B. You each determine your own tax separately based on your own income. If you itemize deductions on your combined return, you can add the husband's deductions and the wife's deductions together and divide them between you into any proportions you wish.

Joint Return. Filing a joint return means that you both use the same form and that you add the husband's income and the wife's income together and you list only the total of both incomes in column B of the form. You determine your tax based on the total of both incomes.

In most cases, if both you and your spouse have income the total amount of tax you and your spouse must pay will be less if you file separate returns or a combined return instead of a joint return.

If you decide to itemize your deductions, in most cases you will pay less taxes if you file a combined return instead of separate returns. If you file a combined return and you itemize your deductions, you and your spouse are permitted to divide the total amount of your deductions between you in any proportion you wish. Read the section entitled Deductions on page 7 of this booklet. It explains how to divide the deductions between you so that you pay the least amount of tax.

If you file a combined return or a joint return and you must pay a tax, both of you are responsible for paying the tax. If one spouse fails to pay the tax, the other spouse must pay the tax in full. If you receive a refund, the refund check will be made out to both spouses.

If you file separate returns and one or both of you must pay a tax, one spouse is not responsible for paying the tax of the other spouse.

Rounding Off To Whole Dollars

In order to make your figuring easier, you can round off the amounts that you fill in on your income tax form and schedules to the nearest dollar. You can drop any amount less than 50 cents, and increase any amount that is 50 cents or more to the next higher dollar. For example, if you have $4.34, you can reduce it to $4.00. If you have $92.89, you can increase it to $93.00.

FIGURING YOUR REFUND OR TAX

Lines 1 through 18 on your form are for figuring the amount of refund you will receive or the amount of tax you must pay. The following pages of the instructions tell you how to fill in these lines. There is a separate instruction for each line. Each instruction is numbered so that it tells you how to fill in the line with the same number on the form. Read the instruction for each line before filling in that line.

1 *HOW TO DETERMINE YOUR INCOME*

The first step in figuring your refund or tax is to determine your Minnesota income. Start with your federal adjusted gross income—the figure you listed on line 31 of your 1978 federal Form 1040, or on line 10 of your 1978 federal short Form 1040A. On line 1 of your Minnesota form, fill in the amount of your federal adjusted gross income.

If you did not file a federal income tax return, you will need to get a set of instructions for the federal return. Use them to figure out what your federal adjusted gross income would have been if you had filed a federal return.

If you and your spouse file a joint federal return but you are filing a combined or separate Minnesota returns, determine how much of your federal adjusted gross income was earned by each of you.

On line 1 of your Minnesota return the wife should fill in the amount she earned in column A and the husband should fill in the amount he earned in column B.

If the income on your joint federal return includes interest from a joint bank account or stocks and bonds held jointly by

you and your spouse, or if it includes other joint sources of income, each of you should include half of that interest in your income.

Compare the total amount of your federal adjusted gross income to the amount shown on the Wage and Tax Statement(s) (W-2 form(s)) you received from your employer. If the amounts are not the same, you must attach a list showing your other sources of income to your Minnesota return.

2 *FEDERAL INCOME TAX REFUNDS YOU RECEIVED IN 1978*

The next step is to determine whether you must include any federal income tax refunds you received during 1978 in your Minnesota income.

You were able to subtract the federal income tax you paid in 1977 from your 1977 Minnesota income. If some of that federal tax was refunded to you in 1978, you must now list your refund on line 2 of your form.

If you received a refund in 1978 of any of the federal income tax you subtracted from your Minnesota income in any other year, you must also list that amount on line 2.

If you pay estimated taxes, you must also include any overpayment of your 1977 federal tax that was credited to your estimated taxes for 1978.

If you are a married couple and you filed a joint federal return but combined or separate Minnesota returns for 1977, you must:

(1) Add together the amount you listed and the amount your spouse listed as your federal tax deductions on line 7 of your combined or separate Minnesota returns for 1977.

(2) Divide the amount of your own federal tax deduction you listed on line 7 of your 1977 Minnesota return by the total you got in step 1.

(3) Multiply the result you got in step 2 by the amount of the federal income tax refund you and your spouse received in 1978. Fill in the result on line 2 of your own column or return.

(4) Fill in the balance on line 2 of your spouse's column or return.

3 *ADDITIONS TO YOUR FEDERAL ADJUSTED GROSS INCOME*

The next step is to determine whether you had in 1978 any of the following types of expenses and losses.

You may subtract certain kinds of income, expenses and losses from your income when you figure your federal adjusted gross income. However, you must add some of these items back when you figure your Minnesota income.

If you subtracted any of the following items from your total income when you determined your federal adjusted gross income, you must now list them on line 3.

In the space on line 3 write a description of each item. Fill in the total on line 3. If there is not enough space on line 3, attach a sheet of paper to your form listing each item and amount.

Property or Business Loss — Minnesota Residents. If you subtracted losses from a business or property located outside of Minnesota when you determined your Federal Adjusted Gross Income, you may have to add back all or part of these losses.

If the amount of your losses from a business or property located outside of Minnesota (including losses from an estate or trust managing real property outside of Minnesota) was more than the amount of your gains from these sources, follow these steps to determine how much of these losses you must list on line 3:

(1) Add together the amounts of losses from business or property you had from outside Minnesota.

(2) Add together the amounts of income or gains from business or property outside Minnesota.

(3) Subtract the total income or gains in step 2 from the total losses in step 1 and list the result on line 3 of your form.

Nonresidents. If you subtracted a loss from a business, a farm, or property located outside Minnesota, you must include this amount.

If you had a loss from a business which is operated both inside Minnesota and outside Minnesota, you must complete Form M-5 to find out the amount of the loss you must include on line 3 of your Minnesota return. Attach Form M-5 to your return.

Bond Interest — Minnesota Residents only. If you received interest from bonds of another state or any governmental unit of another state and if the interest from those bonds is exempt from federal taxes, you must include this amount.

If you received interest from a mutual fund and the interest is from bonds of another state or any governmental unit of another state, and if the interest from those bonds is exempt from federal taxes, you must include this amount.

Business Casualty Loss. If you subtracted a business casualty loss on your 1978 federal return, but took that loss on the Minnesota return you filed for 1977, include this amount.

Employee Business Expenses. If you subtracted employee business expenses on your federal return and you had these expenses while you were not a resident of Minnesota, you must include this amount.

If you subtracted employee business expenses on your federal return and you had these expenses in connection with earning income exempt from Minnesota income tax, you must include this amount.

Estate or Trust Loss — Nonresident. If you subtracted on your federal return losses from estates, trusts, worthless securities, nonbusiness bad debts or losses from the sale of stocks or other securities, you must include these amounts.

Farm Loss. If you had a loss from a farm, you must complete Schedule M-1F to find out if any part of the loss must be included on line 3. Attach Schedule M-1F to your return.

Investment Credit Recapture. If you took a subtraction for the federal investment credit on your Minnesota return for an earlier year, and if you were later required to recompute the credit because you sold or disposed of the property earlier than the time specified, include the difference between the amount you first subtracted on your Minnesota return and the amount you were entitled to due to recomputing the credit. For more information, see IRS Publication 572.

Moving Expenses. If you moved away from Minnesota and deducted moving expenses from your total income on your federal return, you must include this amount.

Reimbursed Medical Expenses. You may have to include part of the reimbursement you received in 1978 for medical

expenses you subtracted on your Minnesota return for an earlier year. Include the difference between the amount you were reimbursed and the amount you were required to include on your federal return.

Subchapter S Corporation. If you are a shareholder in a small business corporation which is taxed as a small business corporation for federal tax purposes (Subchapter S Corporation) but which has not elected under Minnesota law to be a small business corporation, include any losses you subtracted as a shareholder on your federal return. You must also include the full amount of any distribution in cash or property which you received from such a corporation.

4 *TOTAL ADDITIONS*

Add together the amounts you listed on lines 1, 2 and 3 and fill in the total on line 4 of your form.

5 *SUBTRACTIONS FROM YOUR FEDERAL ADJUSTED GROSS INCOME*

When you determined your federal adjusted gross income on your federal return, you had to include certain kinds of income that you had in 1978. However, you are not required to include these types of income in your Minnesota income.

If you included any of the types of income described below when you determined your federal adjusted gross income on your federal return, you can now list these items on line 5 of your Minnesota form.

In the space on line 5, write a description of each type of income described below that was included in your federal adjusted gross income. Fill in the total on line 5. If there is not enough space to describe the items, attach a separate list of the items and amounts to your form.

State Income Tax Refund. If you received an income tax refund in 1978 from Minnesota or another state and you included this amount on line 11 of your 1978 federal return, you can list this amount.

Pension or Retirement Pay. If your federal adjusted gross income included a pension or retirement benefits, you may be able to subtract all or a part of the amount you received. To find out how much you can list on line 5, use the worksheet on page 17 in the back of this booklet.

Interest on United States Bonds. If you received interest from United States bonds, securities, notes or other obligations issued by the United States government or its territorial possessions, and if federal law provides that this interest is exempt from state taxes, you can list this amount.

Losses in Minnesota. If you are a nonresident of Minnesota and you suffered a loss on property in Minnesota and you did not include this loss in your 1978 federal adjusted gross income because you used that loss to offset gains you had in another state, you may now list that loss.

If you are a Minnesota resident and you are carrying such a loss forward from an earlier year, call or write the Department of Revenue to find out how to list that loss.

New Jobs Credit. If you took the new jobs credit on line 44 of your 1978 federal return, and if you subtracted wage and salary costs from your business expenses when you determined your federal adjusted gross income on your 1978 federal return, you can list on line 5 of your Minnesota form the amount of salary or wage costs that you subtracted.

Business Casualty Loss. If you suffered a business casualty loss in 1979 and you did not subtract this loss when you determined your federal adjusted gross income on your 1978 federal return, you may either list this amount on line 5 of your 1978 Minnesota return, or wait until next year and subtract it from your total income when you determine your federal adjusted gross income on your 1979 federal return.

Federal Investment Credit. If you purchased or acquired business property in 1978 and you took a federal investment credit for the property on your federal return, you can list the full amount of investment credit. You cannot include an investment credit you carried over from a previous year.

Subchapter S Corporation. If you are a shareholder in a small business corporation which has officially elected to be taxed as a small business corporation for federal tax purposes (Subchapter S Corporation) but which has not elected under Minnesota law to be a small business corporation, and if you included in your federal adjusted gross income your share of earnings and gains of the corporation but that share was not actually distributed to you, you can list this amount.

Nonresident Earnings Outside Minnesota. If you were a nonresident of Minnesota for any part of the year, and if during the period while you were a nonresident you received income from outside Minnesota, you can list this amount. **You cannot list income you earned for work done outside Minnesota while you were a Minnesota resident.**

You can list amounts received while you were a nonresident from the following sources:

Interest and dividends.

Allowances and reimbursements for expenses that you had in connection with your employment—you can list only the amount over your actual expenses.

Gains or income from stocks, bonds, or other securities.

Income or gains from stocks or other securities that you received as a beneficiary of an estate or trust.

Gains from the sale or other disposition of property located outside Minnesota.

Income from property, a business, or a farm located outside Minnesota.

If you received income from a business which is located both outside Minnesota and inside Minnesota, you must complete Form M-5 to find out the amount of the income you can list on line 5 of your Minnesota return. Attach Form M-5 to your return.

Recent Federal Law Changes— More Additions and Subtractions

Certain changes were made in the federal tax laws late in 1978. The Minnesota legislature did not have an opportunity to make these changes part of the Minnesota tax laws. As a result, you may have to add more items to those that you listed on line 3 of your Minnesota form. For example, if you received capital gains or if you are age 55 or over and sold your home in 1978, the amounts you list on line 3 of your Minnesota form may be affected. For more information, call or write the Department of Revenue.

6 *YOUR MINNESOTA GROSS INCOME*

Subtract the amount you listed on line 5 of your form from the amount you listed on line 4 of your form. Fill in the result on line 6. This amount is your Minnesota gross income.

FORM M-1PR

1978 MINNESOTA Property Tax Refund Return

Please Print or Type

Last Name(s)	Your First Name and Initial	Your Social Security Number
	Spouse's First Name and Initial	Spouse's Social Security Number

Present Home Address (number and street, apartment number, or rural route)

City, Town or Post Office | State | Zip Code

Check box and fill in name of city or township where you lived in 1978 ☐ City ☐ Township | County

FILING STATUS Check all boxes that apply to you

1 ☐ Age 65 or Over
2 ☐ Disabled
3 ☐ Homeowner
4 ☐ Renter

If you rented part of your home to other persons or used it for business, check this box and complete worksheet 2 on the back of this form. ☐

STATE ELECTIONS CAMPAIGN FUND

If you, your spouse, or dependents 18 or older did not check any boxes for this fund on another form, you may do so here. For each box checked, $1 from taxes already collected will go into this fund. See page 1 of the instruction booklet. Dependents making the checkoff must sign below.

	Democratic Farmer-Labor	Independent Republican	American Party	General State Campaign Fund	Minor Party
You	7 ☐	10 ☐	13 ☐	16 ☐	19 ___
Spouse	8 ☐	11 ☐	14 ☐	17 ☐	20 ___
Dependents 18 or older	9 ☐	12 ☐	15 ☐	18 ☐	21 ___

(Fill in the number from the list on page 2 of the instruction booklet)

ALL APPLICANTS List your household income on lines 1 through 5

1 Federal adjusted gross income (from line 31 of your Federal Form 1040 or line 10 of your Form 1040A. If you are not filing a Federal Return, read page 2 of the instruction booklet) 1

2 Worker's compensation, unemployment payments and welfare payments 2

3 Social security payments (include amounts deducted for Medicare) 3

4 Veterans pension payments, railroad retirement payments (include amounts deducted for Medicare) and all other pension and annuity payments 4

5 Nontaxable interest, dividends exclusion, capital gains deductions and any other nontaxable income that you did not include in lines 1 through 4 5

6 Total household income (add lines 1 through 5) 6

If you want the Department of Revenue to figure your refund, skip lines 7 through 13, sign your return, and attach a copy of your 1979 Real Estate Tax Statement or Form CRP. If you are a renter, senior citizen or disabled and wish to use the amount of your refund as a credit on your income tax return, you must figure your refund.

RENTERS

7 Rent paid for occupancy only (from block E of your Form CRP) 7

8 Multiply the amount on line 7 by 0.22 (22%) 8

9 Your property tax refund from the tables in the instruction booklet 9

HOMEOWNERS

10 Qualifying tax amount from line 1 of your 1979 Real Estate Tax Statement 10

11 Total property tax credit from the tables in the instruction booklet 11

12 State paid homestead credit from line 2 of your 1979 Real Estate Tax Statement 12

13 Your property tax refund (subtract line 12 from line 11) 13

RENTERS — Attach a copy of your Form(s) CRP **HOMEOWNERS — Attach the state copy of your 1979 Real Estate Tax Statement**

APPLICANT — I declare under the penalties of perjury and criminal liability for willfully making a false return, that this return is true, correct and complete, to the best of my knowledge and belief. **PREPARER** — This return is true, correct, and complete, to the best of my knowledge and belief.

Sign Here

Your signature _____ Telephone Number _____

Spouse's signature _____

Signature of preparer if not applicant _____ Telephone Number _____

Address, City, State, Zip Code _____ Minn. Ident. No. or Soc. Sec. No. _____

MAIL TO: MINNESOTA INDIVIDUAL INCOME TAX CENTENNIAL OFFICE BUILDING ST. PAUL, MINNESOTA 55145

WORKSHEET 1 FOR MOBILE HOME OWNERS OR HOMEOWNERS WHO RESIDED IN A RENTAL UNIT DURING 1978

1 Rent paid for occupancy only (from block E of your Form CRP) 1	
2 Multiply the amount on line 1 by 0.22 (22%) 2	
3 Qualifying tax amount from line 1 of your 1979 Real Estate Tax Statement 3	
4 Total (add lines 2 and 3) Also fill in on line 10 on the front of this form 4	

WORKSHEET 2 FOR HOMEOWNERS OR RENTERS WHO RENTED PART OF THEIR HOME TO OTHERS OR USED IT FOR BUSINESS

1 Qualifying tax amount from line 1 of your 1979 Real Estate Tax Statement or the amount in block E, Form CRP 1	
2 Percent of your home not used for business or not rented to others 2	%
3 Net qualifying tax amount (multiply line 1 by line 2) Also fill in on line 7 or on line 10 on the front of this form 3	

FORM **CRP**

Certificate of Rent Paid

TO BE FILLED IN AND SIGNED BY YOUR LANDLORD

(A) Total Rent Paid For Period Rented	(B) Rental Value Of Furnishings	(C) Charges For Utilities Furnished	(D) Charges For Other Furnished Items	(E) Rent Paid For Occupancy Only (Subtract Blocks B, C and D from Block A)
$	$	$	$	$

Owner's or Managing Agent's Name and Home Address Including Zip Code

Owner's or Managing Agent's Telephone Number _____

(F) Do you pay real estate tax on this property, or make payments in place of real estate tax? Yes ☐ No ☐

(G) Period Of Time Tenant Rented From You:

From: _____ 1978 To: _____ 1978
Mo. Day Mo. Day

Tenant's Name and Address of Rental Unit Including Zip Code

(H) Relationship of Tenant to Owner or Managing Agent _____

Amount of Rent Per Month $_____

Number of Rooms Rented or Square Feet of Space _____

Number of Occupants _____

Number of Bedrooms _____

I certify that the information concerning rent paid for and during 1978 is true, correct and complete to the best of my knowledge and belief.

_____ _____
(Signature of Owner or Managing Agent of Rental Unit or Authorized Representative) (Date)

INSTRUCTIONS TO OWNER OR MANAGING AGENT OF RENTAL UNIT

If property taxes, real estate taxes, or payments in place of real estate taxes are paid on your rental units, state law requires that you give each individual who rented with you at any time from January 1 to December 31, 1978, a completed Form CRP.

If more than one person (except married couples) rented a unit, issue a separate certificate to each person and divide the rent paid equally among them, regardless of how much each actually paid.

If the unit was rented by a married couple, issue a completed Form CRP to one member of the couple only.

If renters move before December 31, they can choose either to have you give them a completed Form CRP when they move, or have you mail it to their forwarding address by February 15, 1979.

The law provides for a penalty of $20 for each willful failure to provide a completed Form CRP to the renter.

Do not issue certificates to dependent children of persons renting from you.

BLOCK A — Fill in the total (or equal share) paid for the rental unit by the applicant during the calendar year. Do not include delinquent payments for prior year(s) or advance payments for future years.

BLOCK B — Fill in the fair rental value (not cost) of any furnishings you provide, such as tables, beds and sofas. Do not include the value of appliances such as stoves, refrigerators, dish washers, air conditioners, garbage disposals or compactors, washers, and dryers.

BLOCK C — Fill in the charges for utilities furnished, such as heat, water, gas, electricity, etc.

BLOCK D — Fill in the charges for other items furnished.

BLOCK E — Add amounts in Blocks B, C and D and subtract the total from the amount in Block A. Fill in the result in Block E.

BLOCKS F, G AND H — Fill in all information requested.

7 DEDUCTION FOR FEDERAL INCOME TAX

The next step is to determine how much federal income tax you paid in 1978. This includes both federal income tax you actually paid and the federal income tax your employer withheld from your wages.

If you listed an amount on line 5 of your Minnesota form which included any item other than your state income tax refund, federal investment credit, new jobs credit, or business casualty loss, read the section entitled Limit On Federal Income Tax Deduction.

If you did not list any amounts on line 5 of your Minnesota form, or if the amount on line 5 included only your state income tax refund, federal investment credit, new jobs credit, or business casualty loss, follow these steps for determining the amount of federal income taxes you paid in 1978:

(1) Look at the 1978 Wage and Tax Statement (W-2 form) that your employer gave you. Find the amount of federal income tax that was withheld from your wages. If you received more than one W-2 form for 1978, add together the amounts from all the W-2 forms you received.

If you worked for two or more employers, look at your W-2 forms. Find the amount of social security (FICA) taxes that were withheld from your wages by your employer, and add them together. If the total is more than $1,070.85, subtract $1,070.85 from your total social security taxes. Add the result to the amounts of federal income tax that were withheld.

(2) Look at a copy of your 1977 federal income tax return and find the amount of balance due, if any, that you listed on line 66 of your Form 1040 or line 15 of your short Form 1040A.

(3) Read the list below and determine whether you paid any federal income taxes by the methods on the list. If you did not pay any taxes by the methods on the list, add together the amounts that you got in steps 1 and 2 above and fill in the total on line 7 of your Minnesota form.

- Additional federal income taxes you paid in 1978 because of a change you or the IRS made on any federal income tax return you filed before 1978
- Federal income tax you paid in 1978 because you owed taxes for any year before 1977
- Federal estimated tax payments you made in 1978, including any amount you overpaid for any year before 1978 and used as a credit on your 1978 estimated tax
- Federal income tax you paid in 1978 by using your federal gas tax credit from your 1977 federal return
- Federal income tax paid for you in 1978 on your income from a regulated investment company
- Federal self-employment tax you paid in 1978

If you did pay taxes by any of the methods shown on the list, you must fill out Schedule M-1B. Take the amount you listed on your Schedule M-1B and fill it in on line 7 of your income tax form. Attach Schedule M-1B to your return.

You should be aware that you can use the federal income tax you paid on your income only. If you paid income tax for someone else, you cannot include that amount on line 7.

If you are a married couple filing separate returns or a combined return, you cannot use the federal income tax that was withheld from the wages of one spouse on line 7 of the other spouse's return. However, if you paid an amount listed on line 66 of your 1977 Form 1040 or line 15 of your 1977 Form 1040A from joint funds such as a joint checking account, you may divide the amount you paid between you in any way you wish.

Limit On Federal Income Tax Deduction

If you listed an amount on line 5 which includes items other than your state income tax refund, federal investment credit, new jobs credit or business casualty loss, you may not be able to deduct the full amount of your federal income taxes paid.

If you were a Minnesota resident for the entire year, you must first determine how much federal income tax was withheld from your wages and how much was paid by you by following the steps above. Then determine how much federal income tax you can list on line 7 by following these steps:

(1) Add together the amounts you listed on line 5 for interest on United States bonds, pension and retirement pay, and income from a subchapter S corporation.

(2) Add the amount of farm loss from Schedule M-1F to the amount of losses that you listed on line 3 (read the section entitled Property or Business Loss -- Minnesota Residents on page 5 of this booklet).

(3) If the result in step 2 is the same or more than the result in step 1, you can stop here. Fill in the amount of federal income tax withheld from you and paid by you on line 7 of your form.

If the result in step 2 is less than the result from step 1, subtract it from the result you got in step 1.

(4) Divide the result in step 3 by the amount you listed on line 1 of your form.

(5) Multiply the result from step 4 by the amount of federal income tax withheld from you and paid by you in 1978.

(6) Subtract the result from step 5 from the amount of federal income tax withheld from you and paid by you in 1978. Fill in this amount on line 7 of your form.

If you were not a resident of Minnesota for any part of 1978, you must fill out Schedule M-1C to determine how much of your federal income tax you can deduct. Take the amount that you listed on your Schedule M-1C and fill it in on line 7 of your income tax form. Attach Schedule M-1C to your return.

8 YOUR MINNESOTA ADJUSTED GROSS INCOME

Subtract the amount on line 7 of your form from the amount you listed on line 6 of your form. Fill in the result on line 8 of your form. This amount is your Minnesota adjusted gross income.

9 DEDUCTIONS

The next step is to reduce your Minnesota adjusted gross income by taking deductions. "Taking deductions" means subtracting a certain amount from your Minnesota adjusted gross income to help offset the cost of certain expenses you had during the year.

There are two ways of taking deductions. You must choose one:

(1) **You can take the standard deduction.** A standard deduction is a set amount that you may subtract. The amount you may subtract depends on the amount of your income. You must determine the amount you can subtract according to the instructions in the section

entitled Standard Deduction below. The most anyone may deduct is $1,000.

(2) **You can itemize deductions.** You can give a list by item of certain expenses you paid or had withheld from your wages, and you can subtract all or a part of the amounts of those expenses. You must use the form entitled Itemized Deductions, Schedule A, to list your expenses. The types of expenses you can deduct are listed below in the section entitled Itemized Deductions.

You should choose the method of taking deductions which gives you the highest total to subtract from the amount you listed on line 8. The higher the total of your deductions, the less taxes you will have to pay.

If you paid a large amount of the types of expenses described below, you will probably get a higher total of deductions by itemizing deductions than by taking a standard deduction.

You can itemize your deductions on your Minnesota return even if you have taken the standard deduction on your federal return.

If you are a married couple, both of you must use the same method of taking deductions. If one spouse itemizes deductions, the other spouse also must itemize deductions. If one spouse takes the standard deduction, the other spouse also must take the standard deduction.

STANDARD DEDUCTION

If your Minnesota adjusted gross income on line 8 is less than $10,000, multiply the amount on line 8 by ten percent (0.10). Fill in the result on line 9 of your form.

If your adjusted gross income is $10,000 or more, fill in $1,000 on line 9 of your form. The maximum standard deduction anyone may take is $1,000.

If you are married and filing a combined return, you and your spouse should each figure your own standard deduction based on the amount you each listed on line 8. Fill in the wife's standard deduction on line 9 in column A and the husband's standard deduction on line 9 in column B of your form.

If you take the standard deduction, skip the next section of the instructions and turn to the section entitled Your Minnesota Taxable Income on page 12.

ITEMIZED DEDUCTIONS

If you are a married couple, in most cases the total amount of taxes you both will have to pay will be less if you file a combined return instead of separate returns.

If you file a combined return, you may split the total amount of your deductions between you into any amounts you wish. If you divide the total amount of your deductions between you according to the instructions below, each of your incomes will be taxed at the lowest possible rates:

(1) Use as much of the amount of deductions as is necessary to reduce the higher income so that it is the same as the lower income, or as close to the lower income as possible.

(2) If there is any sum left over, divide the remaining sum equally between both spouses so that you reduce both incomes equally.

If one spouse takes all the itemized deductions, the other spouse must write None on line 9.

If you and your spouse are filing separate returns, you cannot deduct expenses paid from the funds of one spouse on the return of the other spouse. You can deduct on your form only expenses paid from your own funds.

However, if you and your spouse paid any expenses from joint funds, such as from a joint checking account, you can divide the total deduction for those expenses between you into any amounts you wish.

Add together the amounts of all your itemized deductions and fill in the total on line 35 of your itemized deductions form. Also, fill in the same amount on line 9 of your income tax form.

Limit on Deductions. If you were not a resident of Minnesota during 1978, and if you received income from sources outside Minnesota during that time, you are not permitted to deduct the full amount of certain expenses. To determine how much you can deduct:

(1) Add the amount on line 6 to the total of the amounts you included on line 5 for nonresident earnings outside Minnesota.

(2) Subtract from the amount you got in step 1 the total of the amounts you included on line 3 for: property or business losses and estate or trust losses.

(3) If the result in step 2 is less than or the same as the amount on line 6, stop here. You may deduct the full amount of your expenses. If the result in step 2 is more than the amount on line 6, divide the amount on line 6 by the result in step 2.

(4) Multiply the amount of each expense that you deduct by the result you got in step 3, and fill in the results in the proper sections on your itemized deduction form.

If you were a part-year resident of Minnesota in 1978, separate the expenses you paid while you were a nonresident of Minnesota from the expenses you paid while you were a resident of Minnesota. You may list only a portion of the expenses you paid while you were a nonresident of Minnesota. To determine how much of these expenses you can list, follow the rules above. However, in following steps 1 and 2, use only the amounts you received while you were a nonresident of Minnesota.

If you paid taxes to the state of Minnesota or to a local unit of government in Minnesota such as a city, county or school district and if the taxes are the kind you can deduct, you can deduct the full amount of those taxes, regardless of the total income you earned from sources outside of Minnesota.

Medical And Dental Expenses

You can deduct the full amount of certain medical and dental expenses you paid for yourself, your spouse and for any person who is your dependent.

List the amounts you paid on your itemized deductions form in the section entitled Medical and Dental Expenses. Do not include amounts paid back to you, or paid to anyone else, by hospital, health or accident insurance.

Some of the kinds of expenses you can deduct are the same as those you can deduct on your federal return, but some are not the same. Read the list below to determine what kinds of medical and dental expenses you can and cannot deduct.

You Can Deduct Payments For:

Medical care or hospitalization insurance costs. You can deduct the full amount you paid or had withheld from your wages for medical care insurance even if you had no medical expenses.

Medicines, drugs, vaccines and vitamins if they were prescribed by your doctor.

Hospitals, medical doctors, osteopaths, dentists, podiatrists, physiotherapists, psychiatrists, psychologists, eye doctors or others who examine eyes, chiropractors and nurses. If you pay someone to provide nursing care who is also paid to do housework, you can deduct only the cost of the nursing care.

Institutions to provide care and treatment of the mentally ill, mentally retarded or physically handicapped. If you provide support to a mentally ill, mentally retarded or physically handicapped person who is being cared for in a state institution, you need not include any amounts spent by the state for the care of that person in determining whether that person qualifies as your dependent.

Examinations, x-ray services, insulin treatment and whirlpool baths ordered by your doctor.

Ambulance services.

False teeth, eyeglasses, contact lenses, medical and surgical aids, arches, braces, crutches, back supports, wheelchairs, hearing aids, batteries for hearing aids, orthopedic shoes, and the cost and care of guide dogs.

Medicare insurance deducted from the social security checks you receive.

If you must go away from home to receive medical care prescribed by your doctor but you are not hospitalized, you can deduct the cost you paid for your lodging while you were receiving the medical care away from home.

You Cannot Deduct Costs For:

Traveling to obtain medical or dental care or any expenses you had while traveling to obtain medical or dental care.

Travel your doctor tells you to take for a rest or change.

Payments for cosmetics, toothpaste, or items for personal hygiene.

Life insurance and loss-of-time insurance.

Funerals, burial expenses and cemetery lots.

Amounts for Medicare included in the social security (FICA) tax withheld from your wages or salary by your employer or included in your self-employment tax.

Taxes

You can deduct certain kinds of taxes paid by you in 1978. You cannot deduct taxes you paid for anyone else. List the amounts you paid in the section entitled Taxes on your itemized deductions form.

You Can Deduct:

Real estate taxes on property located in Minnesota. If you received a cash refund in 1978 by filing for the Property Tax Refund, you must subtract the amount of your refund from the amount of real estate taxes you paid for your home.

If you own non-business real estate outside of Minnesota and if the real estate is not held for investment purposes, you may be able to deduct all or part of the taxes you paid. (Read the section entitled Limit On Deductions on page 8.)

State taxes on gas used in your car. Use the state gasoline table in your federal income tax instruction booklet to find the amount you can deduct for gas used in your car.

State and local sales taxes. To determine the amount you can deduct, use the Minnesota section of the state sales tax tables in your federal income tax instruction booklet. Also, you can add to the amount you get from the table, the sales tax you paid when purchasing a car, airplane, boat, mobile home or construction materials you bought to personally build your new home. If your records show that you paid more sales tax than the amount shown in the table, you can deduct the larger amount.

Minnesota motor vehicle license plates or stickers. You can deduct the full amount.

If you deduct any tax other than those listed above, describe the tax and list the amount.

You Cannot Deduct:

Federal income taxes withheld from your wages or salary by your employer or paid by you, or self-employment taxes (these should have already been subtracted on line 7 of your Minnesota income tax form).

Federal social security (FICA) tax.

Federal excise taxes on cars, gas, oil, tires or personal goods.

Minnesota income taxes.

Taxes on liquor, beer, wine, cigarettes and tobacco.

License fees for hunting, fishing, boats, snowmobiles, and dogs or driver's licenses.

Federal and state gift taxes.

Federal and state inheritance taxes. If you paid Minnesota inheritance taxes on income in respect to a decedent, you may be able to deduct all or a part of the estate or inheritance taxes you paid on that income. For more information, write or call the Department of Revenue.

Special assessments charged for sidewalks, curbs, streets, sewer and water lines, or other improvements which make your property more valuable.

Airline transportation tax.

Documentary stamp taxes, such as mortgage registration tax and state deed tax.

Federal telephone and telegraph taxes.

Interest Payments

You can deduct the interest you paid in 1978. List the amount of interest you paid in the section entitled Interest Payments on your itemized deductions form.

You Can Deduct Interest On:

Mortgage on your home, cabin, or other real property located in Minnesota. If you own non-business property outside of Minnesota and if the property is not held for investment purposes, you can deduct the interest you paid on the mortgage on the property.

Revolving charge accounts, if there is a finance charge on your unpaid balance and it is computed monthly.

Money you borrowed from a bank, credit union or person if you signed a personal note.

Bank credit card plan. You can deduct the finance charge as interest if the finance charge does not include service charges, loan fees, or credit investigation fees.

Personal property you bought on the installment plan, such as cars, radios, televisions, furniture and appliances.

Taxes you paid late. Deduct only the interest on the taxes. If the taxes are the kinds you can deduct, list the taxes without the interest in the section entitled Taxes on your itemized deductions form. You are not permitted to deduct any penalties you had to pay.

You Cannot Deduct Interest On:

Direct loans made to you by an insurance company if the interest is added into the amount of your loan because you did not pay the interest during the year.

Money you borrowed to buy tax-exempt securities or single-premium life insurance.

Debts you were not legally required to pay.

Debts of anyone else you were not legally required to pay.

Contributions

You can deduct contributions to certain types of organizations. You can deduct contributions of money and of property. You cannot deduct the value of your time or services you contributed.

List the amount of your contributions in the section entitled Contributions on your itemized deductions form. If you gave property, attach a sheet to your form giving a description of the property, the date you gave it, and the fair market value of the property at the time you gave it.

You Can Deduct Your Contributions To:

Organizations operated for religious, charitable, educational, scientific, literary or artistic purposes or to prevent cruelty to children or animals. For example:

Churches (including church assessments you paid), Salvation Army, Red Cross, CARE, Goodwill Industries, United Fund and United Way, Community Chest, Boy Scouts, Girl Scouts, Boys Clubs of America and other similar organizations.

Nonprofit schools, hospitals and organizations whose main purpose is to find a cure for or help people who have arthritis, cancer, cerebral palsy, heart disease, diabetes, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis or other illnesses.

Governmental agencies that will use gifts for the benefit of the general public only, such as for civil defense.

Fraternal organizations, if the contributions will be used for purposes like those described above.

Veterans' organizations, if the contributions will be used for the benefit of the general public.

You can also deduct personal expenses that you had in order to do volunteer work for organizations like those described above if you were not reimbursed for those expenses. To deduct your expenses for the gas and oil you used to do volunteer work, use either the actual amount you paid or seven cents for each mile you traveled.

You Cannot Deduct Your Contributions To:

Relatives, friends, clergy or other persons.

Social clubs, labor unions, or chambers of commerce.

Foreign organizations, organizations operated for personal profit or organizations whose purpose is to get people to vote for new laws or changes in old laws.

Limits On Contributions. There are limits on the amount of contributions you can deduct. If you did not make any contributions to veterans or fraternal organizations, and you made contributions to other organizations only, you can deduct no more than 30 percent of the amount you listed on line 6 of your income tax form.

If you made contributions only to veterans or fraternal organizations, you can deduct no more than 20 percent of the amount you listed on line 6 of your income tax form.

If you made contributions both to veterans or fraternal organizations and other organizations, and if the total of your contributions is no more than 20 percent of the amount you listed on line 6 of your income tax form, you can deduct the full amount of your contributions. However, if the total is greater than 20 percent, there are special rules for determining how much to deduct. Call or write the Department of Revenue for assistance.

If you made a contribution to an organization which does not conduct almost all of its activities in Minnesota, and if you were not a resident of Minnesota for all of 1978, there is a limit to how much of that contribution you can deduct.

To determine how much of your contribution you can deduct, follow the steps in the section entitled Limit on Deductions.

Political Contributions

You may be able to use your cash contributions to political parties and candidates in two ways: as an itemized deduction, or as a credit to reduce your tax. Whether you can use your contribution as an itemized deduction or a credit depends on whom you gave your contribution to. Read the sections below to determine whether you can use your contribution as an itemized deduction or a credit.

Candidates For Local Or Congressional Offices

You may use your contribution to the candidates or political parties listed below as an itemized deduction only:

(1) Candidates to represent Minnesota in the U.S. Senate or House of Representatives.

(2) Candidates for local public offices in Minnesota such as mayor, city council, county board, other city and county offices, or school boards.

(3) Political parties numbered 51 through 72 on page 3 of this booklet, or other political parties that did not have candidates running for any of the state government offices listed below.

Candidates For Minnesota State Offices

If you made a cash contribution to a Minnesota candidate for governor, lieutenant governor, attorney general, secretary of state, state treasurer, state auditor or state legislature, you may only use your cash contribution to get a direct tax credit. To determine the amount of your credit, read the section entitled Political Contribution Credit on page 13.

Other Contributions

If you gave money to the Democratic-Farmer-Labor party, the Independent Republican party, or the American party or to a candidate for the state supreme court, or district court, you have the choice of using your contribution as a credit or as a deduction. You should determine whether you pay less taxes by taking your contribution as a deduction or as a tax credit.

If you are single or if you are married and only one spouse is filing a Minnesota return, you can deduct up to $100 of the amount you contributed. If you are married and both spouses are filing, you can divide the combined total of your political contributions between you in any amounts, but the total of that deduction can be no more than $200.

Fill in the amount of your deduction for political contributions on line 22 in the section entitled Contributions on your itemized deductions form.

Casualty Or Theft Losses

If you had property that was stolen or damaged by fire, storm, tornado, flood, vandalism or other similar causes, you may be able to deduct all or part of your loss.

If you itemized deductions on your federal Form 1040, take the amount you listed on line 37 of your federal Schedule A and fill it in on line 24 of your Minnesota itemized deduction form.

If you did not itemize deductions on your federal return, you will have to get a set of instructions for the federal Form 1040. Determine the amount of your loss by following the rules used for theft or casualty deductions in the federal instruction booklet.

Fill in the amount you can deduct in the section entitled Casualty or Theft Loss(es) on your itemized deductions form, and attach a separate sheet of paper to your form showing your computations.

You Cannot Deduct The Value Of:

Trees, shrubs or other vegetation damaged or destroyed by disease such as dutch elm disease or oak wilt disease.

Property mislaid or lost.

Articles damaged or destroyed by moths or termites.

Dishes or glassware broken by handling or by a family pet.

Damage or losses to business property located outside of Minnesota.

Expenses you had to pay as a result of the casualty or theft. For example, the cost of moving to or renting temporary quarters, and the cost of temporary lighting or fuel expenses.

Miscellaneous Deductions

Fill in the following types of expenses you paid in the section entitled Miscellaneous Deductions on your itemized deduction form.

Education Expenses For Your Job

You Can Deduct Expenses For:

Education that helps you keep or improve skills you must have in your present job, trade, business or profession.

Education that your employer said you must have or that the law or regulations say you must have to keep your present salary, job or professional credentials.

Traveling, meals and lodging expenses while you are away from home to obtain the type of education described above. To determine your expenses follow the same rules used for employee business expenses in your federal income tax instruction booklet.

You Cannot Deduct Expenses For:

Education needed to meet the minimum requirements for your job, trade, business or profession. For example, you cannot deduct the cost of your college or technical education unless that education is used to keep up or improve skills in your present job, trade or business.

Education that is part of a course of study that will lead to your getting a new job, an advancement, a new trade or business or a new profession.

Grade School And High School Expenses

You Can Deduct:

You can deduct up to $500 of the expenses you paid for tuition, transportation, and nonreligious textbooks for each dependent child you have in grades kindergarten through six, and up to $700 for each dependent child you have in grades seven through twelve who attend school in Minnesota, North Dakota, South Dakota, Wisconsin or Iowa.

If you have children attending a private or parochial school, you can include the amounts you spent for equipment and nonreligious instructional materials only if they are for use in a subject commonly taught in the public schools.

You Cannot Deduct:

Expenses for your child to attend such extracurricular activities as sports, music, drama, speech, or driver's education.

Expenses you paid for your children to attend nursery schools or pre-kindergarten classes, or to attend schools after they have graduated from high school.

Expenses for your children to attend schools operated for a profit. To determine if the school is operated for a profit you can ask the school administration.

Adoption Expenses

You can deduct up to $1,250 for certain expenses you paid in connection with adopting a child.

You can deduct attorney fees, court costs, fees you paid to adoption agencies and fees paid to obtain documents required for the adoption.

If you paid adoption expenses for a child during more than one year, you must deduct the adoption expenses in the year that you paid them. The total deduction for all years can be no more than $1,250 for each child you adopted.

You cannot deduct as an adoption expense the cost of food, clothing, lodging or medical care you provided for the child. However, you may be able to take a dependent credit for the child on the back of your income tax form even before the adoption is final. You may include the cost of food, clothing, lodging and medical care you provided to the child to determine if the child qualifies as your dependent.

If you paid for medical care for the child before the adoption was final, and if the child qualified as your dependent at that time, you can include the cost of that care as a medical expense in the section entitled Medical and Dental Expenses on your itemized deductions form.

Other Miscellaneous Deductions

Types Of Expenses You Can Deduct:

Dues to unions, professional organizations, chambers of commerce.

Fees you paid to have someone prepare your tax return.

Fees you paid to employment agencies to get a job.

Cost of subscriptions to professional journals.

Cost of safety equipment, uniforms, supplies and tools you must have for your job. If a tool has a useful life of more than one year, divide the cost of the tool by the number of years it is expected to last. List the result as your deduction.

Cost of business entertainment.

Necessary expenses in connection with earning or collecting income that is taxed by Minnesota, if you have not deducted the expenses elsewhere on your form.

You Cannot Deduct:

Cost of going to and from work.

Cost of entertaining friends.

Cost of funerals, burial expenses and cemetery lots.

Cost of home repairs.

Losses from the sale of your home or your home furniture, personal automobile or other personal belongings.

Penalties, fines, or similar assessments.

10 *YOUR MINNESOTA TAXABLE INCOME*

Subtract the amount of your standard deduction or the total of your itemized deductions that you listed on line 9 from the amount you listed on line 8. Fill in the result on line 10. This amount is your Minnesota taxable income.

11 *AMOUNT FROM TAX TABLE*

Turn to the tax table on page 21 of this booklet.

If the amount you listed on line 10 of your form is less than $10,000, read **down** the columns in the table to find the bracket which includes your income from line 10. Fill in on line 11 the tax shown to the right of your income bracket.

If the amount you listed on line 10 is $10,000 or more, use the tax rate schedule on the bottom of page 21 to determine your tax. Fill in the amount of your tax on line 11.

12 *COMBINED RETURN*

If you are a married couple filing a combined return, add the amount of the wife's tax you listed in column A on line 11 to the amount of the husband's tax you listed in column B on line 11 of your form. Fill in the total on line 12 of your form. This amount is your combined tax.

DETERMINING YOUR CREDITS

The next step is to determine whether you are eligible to take any credits.

A credit is something you subtract from your tax in order to reduce the amount you have to pay. A credit is like a deduction, except that you subtract a deduction from your income, and you subtract a credit from your tax.

The purpose of taking credits is to help offset the cost of certain expenses, taxes and political contributions.

There are two types of credits.

There are credits before tax. You must subtract these credits from the tax you put on line 12 in order to determine the amount of your 1978 income tax. Credits before tax only reduce or eliminate your tax. If the total of your credits before tax is greater than the amount of your tax, you cannot get a refund for any amount that is left over.

There are credits after tax. After you have determined your 1978 income tax, you subtract this type of credit from the amount of the tax. You can get a refund of any amount that is left over.

If you are a married couple and you are filing separate returns, you can divide the credits for yourself, your spouse, and your dependents between you into any amounts you wish, but you cannot divide the amount of any of the other credits between you.

13 *CREDITS BEFORE TAX*

There are seven credits before tax that you may be eligible to use to reduce your tax:

credit for yourself, your spouse and your dependents; the credit for income tax paid to other states; the feedlot pollution control equipment credit; the political contribution credit; the homemaker credit; the National Guard credit; and the low income credit.

To determine if you are eligible to use any of these credits, read the section of the instructions below that explains each credit. Then turn to the back of your income tax form and fill in the section entitled Credits Before Tax. Add together the amounts that you list on lines 22 through 28 and fill in the total on line 29. Also fill in the total of your Credits Before Tax on line 13 on the front of your income tax form.

Credit For You

Check the first box and any other box on line 19 on the back of the form that applied to you on December 31, 1978. On line 19, fill in the amount listed for the number of boxes you checked.

Credit For Your Spouse

If you are married, check the first box and any other box on line 20 on the back of the form that applied to your spouse on December 31, 1978. On line 20, fill in the amount listed for the number of boxes you checked.

Credit For Your Dependents

On your Minnesota return you may be able to list people as your dependents that you are not permitted to list on your federal return.

Here are the rules for determining whom you can list on your Minnesota return as your dependent:

A person does not have to be related to you to be your dependent.

A person is your dependent if you provide more than 50 percent of that person's support.

Providing support means giving or paying for things like food, clothing, housing, medical care, and education.

The standard you should use to determine the value of housing you are providing for a person is what it would cost to rent similar housing. If you are paying the rent for someone, use that amount.

If you are providing support to a mentally ill, mentally retarded or physically handicapped person who is being cared for in a state institution in Minnesota, you do not have to include any amounts spent by the state for the care of that person in determining whether that person qualifies as your dependent.

Even if a person is your dependent, that person may list on his or her own return any credits he or she is entitled to.

Fill in the number of your dependents in the box on line 21. Multiply the number in the box by $40. Add $20 for each dependent who is deaf. Fill in the result on line 21. Be sure to write the names and ages of your dependents in the space below line 21.

Nonresidents

If you were a nonresident of Minnesota, you are not entitled to the full dollar amount of the credits for yourself, your spouse, and your dependents described above. To determine how much

you are entitled to, follow steps 1, 2 and 3 in the section entitled Limit on Deductions on page 8 of this booklet. Then add together the full dollar amounts of each of your credits and multiply the total by the result you got in step 3. If the amount you get is greater than $5, fill in the amount on line 22. If it is less than $5, fill in $5 on line 22.

Credit For Income Tax Paid To Other States

Minnesota Residents

If you are a resident of Minnesota and if you paid income tax to one or more other states, you may be entitled to a credit for that tax on your Minnesota form.

If you are a married couple filing separate returns, you must figure the amount of credit for each spouse separately. If you are filing a combined or joint return, add together the amount of the husband's credit to the amount of the wife's credit and list the total on line 23.

If you are a resident of Minnesota and earned income in the form of wages in North Dakota or Wisconsin, read the special instructions at the end of this section.

In determining the amount of your credit, you are not permitted to include taxes on wages you paid to the following states:

Arizona, California, Indiana, Maryland, Michigan, New Mexico, West Virginia, and the District of Columbia.

To determine the amount of your credit for income tax paid to the other state:

(1) Divide the amount of income you received from sources in the other state by the amount on line 6 of your Minnesota form.

(2) Subtract the amount of credits you listed on line 22 on the back of your form from the amount you listed on line 11 of your form.

(3) Multiply the amount you got in step 1 by the amount you got in step 2.

(4) Determine the amount of actual tax you have to pay to the other state by preparing the income tax return of the other state. (In determining your tax, do not use the amount of tax withheld shown on the W-2 form you received from your employer in the other state, or the amount of estimated tax you paid.)

(5) Compare the amount of the other state's tax you have to pay on your wages as determined in step 4 to the amount you obtain in step 3. The lesser of the two amounts is your credit for income tax paid to the other state.

Fill in the amount of your credit for income tax paid to the other state on line 23 on the back of your form.

You must attach to your Minnesota return a copy of the return you are filing with the other state.

Nonresidents of Minnesota

If you are a resident of Arizona, California, Indiana, Maryland, Michigan, New Mexico, West Virginia or the District of Columbia, and if you earned income in the form of wages for work you did in Minnesota, you may be entitled to a credit for the income tax paid to one of those states on the wages you earned in Minnesota. To determine the amount of the credit:

(1) Follow steps 1 and 2 in the section entitled Limit on Deductions on page 8 of this booklet.

(If your result is less than or equal to the amount on line 6, stop here. You may deduct the full amount of the tax you paid in 1978 to the state you lived in.)

(2) Divide the amount you listed on line 6 of your Minnesota income tax form by the result you got in step 1 above.

(3) Multiply the result you got in step 2 above by the total amount of tax you had to pay in 1978 to the state you resided in, and fill in the result on line 23 on the back of your form.

If you are a married couple filing separate returns, you must figure the amount of credit for each spouse separately. If you are filing a joint return, add together the amount of the husband's credit to the amount of the wife's credit and fill in the total on line 23.

If you are a resident of a state other than those listed above, you are not entitled to this credit.

If you moved into or out of Minnesota during 1978: follow the rules for Minnesota residents when you figure the amount of credit for tax you paid to another state on income you received while you were a Minnesota resident. Follow the rules for nonresidents when you figure the amount of credit for tax you paid to another state on income you received while you were not a resident of Minnesota. Add together the amounts of credit for when you were a resident and when you were a nonresident and fill in the total on line 23.

Minnesota Residents Working in North Dakota or Wisconsin

If you are a Minnesota resident and if you earned income in the form of wages in North Dakota or Wisconsin, you can get a refund for the amount of any tax your employer withheld and paid to North Dakota or Wisconsin. To get your tax refund, you must file a return with the state of North Dakota or Wisconsin.

Write to the Wisconsin Department of Revenue, P.O. Box 59, Madison, Wisconsin 53701 or to the Tax Commissioner, State Capitol, Bismarck, North Dakota 58501 to find out what forms you need to file for your refund.

Feedlot Pollution Control Equipment Credit

If you are a feedlot operator, and if in 1978 you bought and used feedlot pollution control equipment or devices on your livestock feedlot, poultry feedlot or other animal lot, you may be entitled to the feedlot pollution control equipment credit.

To qualify for this credit, first contact the Minnesota Pollution Control Agency and determine whether you must obtain a certificate from the agency approving the equipment as feedlot pollution control equipment. If you are given a certificate, attach it to your return. Then, complete Schedule FPC and attach it to your return. Fill in the amount of your credit on line 24 on the back of your form.

Political Contribution Credit

If you made a cash contribution in 1978 to a candidate for Minnesota's governor, lieutenant governor, attorney general, secretary of state, state treasurer, state auditor, the state legislature, the state supreme court, or a state district court, or to the Independent Republican party, the Democratic-Farmer-Labor party, or the American party, you may be entitled to the political contribution credit.

You are entitled to take this credit only if the candidate signed an agreement with the Minnesota Board of Ethical Practices to limit campaign spending. If you do not know whether the candidate signed this agreement, call or write the Department of Revenue.

If you are single, or if you are married and filing separate returns, you may use half of the amount of your contribution as your credit, up to $25. If half of your contribution is less than $25, fill in half of your contribution on line 25. If half of your contribution is more than $25, fill in $25 on line 25.

If you are married and filing a combined or joint return, add together your contribution and your spouse's contribution. You may take half of the amount of your combined contribution as your credit, up to $50. If half of your combined contribution is less than $50, fill in half of your contribution on line 25. If half of your contribution is more than $50, fill in $50 on line 25.

Homemaker Credit

If you had a child age 12 or younger in 1978, and if the amount you listed on line 1 on the front of your form is $25,000 or less, you may be entitled to the $50 homemaker credit.

If you are a married couple, you must file a joint or combined return in order to apply for this credit. If you are filing a combined return, the total of the amounts on line 1 on the front of your form can be no more than $25,000.

To be entitled to this credit, either you or your spouse must have been unemployed during the entire year in order to stay home and care for the child. If the parent who cared for the child was self-employed and worked from home or worked for someone else while at home, you are not entitled to this credit.

If you are entitled to this credit, fill in $50 on line 26. No matter how many children you have, fill in $50.

National Guard Credit

If you were a member of the Army or Air National Guard in the rank of captain or below for at least six months during 1978, you are entitled to the National Guard credit.

If you were not a member of the Army or Air National Guard but you were a member of the U.S. Army Reserve, Air Force Reserve, Naval Reserve, Marine Corps Reserve or Coast Guard Reserve, you are not entitled to this credit.

If you are entitled to this credit, fill in $140 on line 27.

Low Income Credit

If the amount on line 4 on the front of your form is $20,000 or less, you may be able to eliminate all of your tax or you may be able to reduce the amount of tax you have to pay by applying for the low income credit.

The amount of credit you receive depends on the amount of your income and the number of your dependents.

By applying for this credit, a single person with no dependents can have an income up to $4,800 without having to pay any tax. A single person with five dependents, or a married couple with four or more dependents, can have an income up to $8,900 without having to pay any tax. Persons with higher incomes cannot eliminate their tax entirely, but they may be able to reduce the amount they have to pay.

If you are someone's dependent, you are not entitled to this credit.

To determine the amount of your credit, complete the Low Income Credit worksheet on page 18 of this booklet. Fill in the amount of your credit on line 28 on the back of your form. Also fill in the amount of your household income from the worksheet in the space next to line 28.

14 *YOUR 1978 INCOME TAX*

Subtract the total amount of credits you listed on line 13 from the amount you listed on line 12. If the amount on line 13 is greater than the amount on line 12, write "None" on line 14 of your form. The amount you write on line 14, if any, is your 1978 income tax.

Minimum Tax on Preference Items

If you had to list a minimum tax for preference items on line 49 of your 1978 federal Form 1040, you must complete Schedule M-1MT. Take the amount that you determine on your Schedule M-1MT and fill it in on line 14 of your income tax form. Attach Schedule M-1MT to your return.

15 *CREDITS AFTER TAX*

There are five credits that you may be eligible to use to reduce your tax or get a refund of taxes you paid in 1978:

The credit for Minnesota income tax withheld in 1978, the property tax refund credit for renters, senior citizens and disabled persons, the credit for 1978 payments on estimated tax, the exempt agricultural electricity credit, and the Minnesota child and dependent care credit.

To determine if you can use any of these credits to reduce your tax or to get a refund, read the sections below that explain each credit. Then turn to the back of your income tax form and fill in the section entitled Credits After Tax. Add together the amounts that you listed on lines 30 through 34 and fill in the total on line 35. Also, fill in the total amount of Credits After Tax on line 15 on the front of your income tax form.

Minnesota Income Tax Withheld In 1978

To determine the amount of your credit for Minnesota income tax withheld in 1978:

If you are single, or if you are married and filing separate returns, look at your 1978 Wage and Tax Statement (W-2 form) that you received from your employer, and find the amount of state income tax that was withheld from your wages. If you received more than one W-2 form for 1978, add together the amounts shown on each W-2 form. Fill in the total on line 30 on the back of your form. Attach the copy of your W-2 form marked "State Copy" to the return you are filing.

If you are married and filing separate returns, you may not include any of the income tax withheld from one spouse on line 30 of the other spouse's return.

If you are a married couple filing a combined or joint return, look at your 1978 Wage and Tax Statements (W-2 forms) you received from your employers. Find the amount of state income tax that was withheld from the wages of each spouse. Add these amounts together and fill in the total on line 30. Attach the copies of your W-2 forms marked "State Copy" to the return you are filing.

Do not include on line 30 the Minnesota income tax withheld from anyone else's wages. Also, you are not permitted to include any federal income tax withheld from your wages, any state income tax withheld from wages you received in another state, or any city income tax withheld from your wages.

Homeowner And Renter Property Tax Refund

Most Minnesota homeowners and renters are entitled to the Property Tax Refund.

If you rent your place of residence, if you are disabled, or if you are a homeowner who is age 65 or over, you have the choice of using your refund either as a credit on your income tax return or of receiving a direct cash refund.

If you are a homeowner under age 65 and you are not disabled, you are not permitted to use your property tax refund as a credit on your income tax return. Instead, you can receive a direct cash refund only.

In order to determine the amount of your credit or refund, complete Form M-1PR.

If you are a renter, a disabled person, or a homeowner age 65 or over and you wish to use your refund as a credit, take the amount you listed on line 9 or line 13 of your Form M-1PR and fill it in on line 31 on the back of your income tax form. Attach a copy of your Form M-1PR to the income tax return you file. Also attach the state copy of your 1979 real estate tax statement or the Form CRP you received from your landlord. If you wish to receive a direct cash refund instead of a credit, do not fill in any amount on line 31. You may file your completed Form M-1PR any time before August 31, 1979. Your refund check will be mailed to you within 60 days after you file Form M-1PR.

Payments On 1978 Estimated Tax

If you made Minnesota estimated tax payments for 1978, you are entitled to a credit for estimated tax payments.

To determine the amount of your credit, determine the total dollar amount of Minnesota estimated tax payments for 1978. If you overpaid any Minnesota estimated tax in 1977 and you used the amount you overpaid as a credit on your 1978 Minnesota estimated tax, add this amount to the total Minnesota estimated tax you paid for 1978.

Fill in the total amount of Minnesota estimated tax you paid for 1978 on line 32 on the back of your form.

If you are a married couple and you filed a joint declaration of Minnesota estimated tax for 1978 but you are filing separate Minnesota income tax returns for 1978, you may divide the total of your joint Minnesota estimated tax payments between you into any amounts you wish.

If you filed earlier for an extension of time to file your 1978 Minnesota income tax return, and if you are now filing your 1978 Minnesota return, be sure to include in the amount you list on line 32 of your form any payment of income tax you made at the time you filed for an extension. Write the words "Extension Payment" to the left of the amount you fill in on line 32.

Exempt Agricultural Electricity Credit

If you paid sales tax in 1978 on electricity you used in your farming operation, you may be entitled to the exempt agricultural electricity credit.

To determine the amount of your credit, complete Schedule EAC. Fill in the amount of your credit on line 33 on the back of your income tax form, and attach Schedule EAC to your return.

In order to receive your credit as a cash refund, you must file a Minnesota income tax return.

Minnesota Child And Dependent Care Credit

If you listed an amount on line 40 of your 1978 federal Form 1040 for child and dependent care expenses, you may be entitled to the Minnesota child and dependent care credit.

You are not entitled to this credit if the amount you listed on line 1 of your 1978 Minnesota income tax form is $18,000 or more.

If you have only one dependent, you are not entitled to this credit if the amount you listed on line 1 of your 1978 Minnesota income tax form is $15,000 or more.

If you are married, you must file a combined or joint Minnesota return in order to receive this credit.

If you are a married couple filing a combined return, you must add together the amounts of income you each listed on line 1 of your return in determining the amount of your credit.

To determine the amount of your credit:

(1) divide the amount of the credit for child and dependent care expenses that you listed on line 40 of your 1978 federal Form 1040 by 2.

(2) If you have only one dependent, compare the result you got in step 1 to $150. If the amount is less than $150, use the result from step 1. If the amount is greater than $150, use $150.

If you have two or more dependents, compare the result you got in step 1 to $300. If the amount is less than $300, use the result from step 1. If the amount is greater than $300, use $300.

(3) If the amount you listed on line 1 of your 1978 Minnesota income tax form is $12,000 or less, skip the next two steps and fill in the result you got in step 2 on line 34 on the back of your income tax form.

If the amount you listed on line 1 of your 1978 Minnesota income tax form is more than $12,000, subtract $12,000 from the amount you listed on line 1 of your income tax form.

(4) Multiply the result you got in step 3 by 0.05 (5%).

(5) Subtract the result you got in step 4 from the result you got in step 2. Fill in this amount on line 34 on the back of your income tax form.

16 or 17 *YOUR TAX OR REFUND*

The last step is to determine the amount of your tax or refund.

If the amount you listed on line 14 is greater than the amount you listed on line 15, subtract line 15 from line 14 and fill in the result on line 16. This is the amount of income tax you must pay for 1978.

If the amount you listed on line 15 is greater than the amount you listed on line 14, subtract line 14 from line 15 and fill in the result on line 17 of your form. This is the amount of refund you will receive for 1978.

18 *ESTIMATED TAX*

If you make estimated tax payments, you can use all or part of your refund as a credit on your 1979 estimated tax payment. Fill in the amount you want credited to your 1979 estimated tax payment on line 18 of your form. Complete Form M-14 and attach it to your return. Also, attach to your return a check or money order for the amount of your estimated tax payment shown on your Form M-14.

HOW TO PAY YOUR TAX

You must file your return in order to pay your tax or get your refund.

If you listed an amount on line 16 of your return, this is the amount of tax you must pay to the Department of Revenue. (If the amount you listed on line 16 is $1.00 or less, you must file your return but you do not have to pay the tax.)

If you listed an amount on line 17 of your return and your figuring is correct, this is the amount of refund you will get from the Department of Revenue. (You cannot get a refund of less than $1.00.)

If you owe a tax, you must pay the full amount when you file your return.

If you are a married couple filing separate returns and one spouse owes a tax and the other spouse is getting a refund, the spouse who owes the tax must pay it. You cannot use the

refund one spouse gets to offset the amount of the tax owed by the other spouse.

If you mail your return, you should pay your tax by check or money order. Do not mail cash. Make your check or money order out to COMMISSIONER OF REVENUE. Be sure to write your social security number on your check or money order under your signature.

If you want to file your return in person, you can do so only at the Minnesota Department of Revenue office in the Centennial Office Building at 658 Cedar Street in St. Paul. If you want to file your return in person, you have the choice of paying your tax by check, money order, or in cash.

SIGN YOUR RETURN

You must sign your return. If you are a married couple and you are filing a combined return or a joint return, both you and your spouse must sign your return. Also, put your telephone number in the space to the right of your signature.

If someone else prepared your return for you, make sure that person also signs your return in the space in the lower right corner. Also, include the name, address, telephone number and identification number of the firm or person who prepared your return.

WHERE TO FILE YOUR RETURN

Use the pre-addressed envelope in the center of this booklet for mailing your return. If you did not receive an envelope, mail your return to:

Minnesota Individual Income Tax
Centennial Office Building
St. Paul, Minnesota 55145

Be sure to write your return address on the envelope. Also, make sure you have attached enough postage. If you do not attach enough postage, your return may not be delivered to the Department of Revenue.

You may deliver your return in person to the Minnesota Department of Revenue, Centennial Office Building, 658 Cedar Street, St. Paul, Minnesota.

CHANGES IN YOUR FEDERAL RETURN

If you file an amended federal income tax return, you must send a copy of that amended federal return to the Minnesota Department of Revenue within 90 days after you filed your amended federal return with the Internal Revenue Service (IRS).

If the IRS notifies you that it has made an adjustment in your federal return, check to see if any of the changes affect your Minnesota return. If they do, you must file an amended Minnesota return, Form M-1X, with the Minnesota Department of Revenue. Attach a copy of the report sent you by the IRS to your amended Minnesota return.

Include a check or money order for any tax you owe because of the changes made by the IRS.

If the changes made by the IRS do not affect your Minnesota return, write a letter to the Commissioner of Revenue explaining the reasons why the changes do not affect your Minnesota return. Also, attach a copy of the report you received from the IRS to your letter.

USE OF INFORMATION

All information on your Form M-1, by state law, is confidential. It cannot be given to others without your consent except to the Internal Revenue Service and to other states which guarantee the same secrecy. However, the names and addresses of parents who appear to have deserted their children may be given to the Commissioner of Public Welfare. Information about persons who claim to be blind may be given to the Commissioner of Public Safety to make sure that persons holding drivers licenses meet vision requirements.

All information on Form M-1 is required by law in order to determine your correct tax or refund, except the county and city and town you live in. These are needed in order to analyze income levels by geographic areas.

Your social security number is needed to identify your return properly. Your tax or refund cannot be recorded without it. (Minnesota Statute 290.37). If you fail to provide all or part of the required information, your deductions or credits may not be allowed. If your return is not complete, you may pay an increased tax or your refund may be delayed.

INTEREST AND PENALTIES

If you do not pay the tax you owe by the original or extended due date for filing your return, a penalty equal to ten percent of your unpaid tax will be added to the amount of tax due. Besides the ten percent penalty, interest at the rate of eight percent per year will be added both to the amount of your unpaid tax and to your penalty. If you do not file your return within 30 days of the original or extended due date, another five percent penalty will be added for each additional 30 day period up to a maximum of 25 percent.

If you evade the tax by not filing a return or by filing a false return, an additional 50 percent penalty may be added to the tax due. Also, there are criminal penalties for deliberately failing to file a return or deliberately filing a false return.

Pension Income Subtraction Worksheet

When you figured your federal adjusted gross income on your federal return, you had to include income from pensions and retirement benefits. However, you may be able to leave out all or a part of that pension or retirement pay when you figure your Minnesota income.

By going through the steps on this worksheet, you can figure how much of your pension to subtract from your federal adjusted gross income. Take the amount you get by doing this worksheet and include it in the amount you list on line 5 of your form. That amount will not be included in your Minnesota income.

1 Add up all the social security payments you received in 1978 and list the total here . . . . . _____

2 Add up all the railroad retirement benefit payments you received in 1978 and list the total here . . . . . _____

3 Add together the amounts on lines 1 and 2 . . . . . _____

Skip lines 4 and 5 if your federal adjusted gross income (on line 1 of your Minnesota income tax form) is $13,000 or less, or if the only pension you received in 1978 was a lump-sum retirement benefit from a Minnesota volunteer fireman's association.

4 List your federal adjusted gross income (from line 1 of your Minnesota tax form) . . . . . _____

5 Subtract $13,000 from the amount on line 4 and fill in the result here . . . . . _____

6 Add together the amounts on lines 3 and 5 and fill in the result here (if you skipped line 5, fill in the amount from line 3) . . . . . _____

7 Subtract the amount on line 6 from $7200 and fill in the result here . . . . . _____

8 List the actual amount of pension you included in your federal adjusted gross income (from line 17 and line 18 of your federal return) . . . . . _____

Compare the amounts on lines 7 and 8. Take the smaller of the two amounts and list it along with any other subtractions from your federal adjusted gross income on line 5 of your form.

Low Income Credit Worksheet

If the amount on line 4 of your Form M-1 is $20,000 or less, you may be able to eliminate all or part of the tax you have to pay by applying for this credit. There is no automatic way to tell if you are entitled to a credit. You will have to go through some or all of the steps on this worksheet to find out.

You cannot take this credit if you are someone else's dependent. Use the rules on page 12 of this booklet to determine whether or not you are someone else's dependent.

If you are married and you and your spouse are filing separate returns, only one of you may apply for this credit. However, you will have to include the income of both spouses when you figure the amount of your credit.

1 Your tax (and your spouse's tax, if you are filing separate forms) from line 12 of your Form M-1 . . 1 _____

2 Add together the amounts of credits you listed on lines 22 through 27 and fill in the total here . . 2 _____

3 Subtract line 2 from line 1 . . . . . 3 _____

Stop here if line 2 is more than line 1. The total amount of your other credits is already enough to eliminate all of your tax.

List your household income on lines 4 through 8. Your household income is not the same as the income you listed on line 1 of your Minnesota income tax form. If you are married, you must include the income received by both spouses.

You do not have to include income from gifts, insurance payments, inheritances, food stamps, amounts paid directly to others by someone else for your care, property tax refunds, support payments for your dependents that are not from government welfare programs, or any tax refunds not already included in the amount you listed on line 1 of your Minnesota income tax form.

4 Total income from line 4 of your income tax form . . . . . 4 _____

5 Worker's compensation, unemployment payments and welfare payments (include AFDC payments) . . . . . 5 _____

6 Social security payments (include amounts deducted for Medicare) . . . . . 6 _____

7 Veterans pension payments, railroad retirement payments (include amounts deducted for Medicare) and all other pension and annuity payments . . . . . 7 _____

8 Nontaxable interest, dividends exclusion, capital gains deductions and any other nontaxable income that you did not include in lines 4 through 7. . . . . 8 _____

9 Total household income (add lines 4 through 8)
(Fill in this amount in the space next to line 28 of your income tax form) . . . . . 9 _____

10 Total household members (yourself, spouse, and the number of dependents you listed in the box on line 21 of your Minnesota income tax form) . . . . . 10 _____

11 Tax after credits (from line 3 above) . . . . . 11 _____

12 Amount from low income credit tables (Take the amounts on lines 9 and 10 and turn to the tables on the next two pages) . . . . . 12 _____

13 Subtract line 12 from line 11 . . . . . 13 _____
This amount is your low income credit. Fill in this amount on line 28 of your income tax form.
If line 12 is greater than line 11, you are not entitled to this credit.

LOW INCOME CREDIT TABLES

If your Household Income on line 9 of your worksheet is		and the number on line 10 is					
		1	2	3	4	5	6 & over
at least	but less than	Your Low Income Credit Table Amount Is					
0	4,833	0	0	0	0	0	0
4,833	4,900	10	0	0	0	0	0
4,900	4,967	20	0	0	0	0	0
4,967	5,033	30	0	0	0	0	0
5,033	5,100	40	0	0	0	0	0
5,100	5,167	50	0	0	0	0	0
5,167	5,233	60	0	0	0	0	0
5,233	5,300	70	0	0	0	0	0
5,300	5,367	80	0	0	0	0	0
5,367	5,433	90	0	0	0	0	0
5,433	5,500	100	0	0	0	0	0
5,500	5,567	110	0	0	0	0	0
5,567	5,633	120	0	0	0	0	0
5,633	5,700	130	0	0	0	0	0
5,700	5,767	140	0	0	0	0	0
5,767	5,833	150	0	0	0	0	0
5,833	5,900	160	10	0	0	0	0
5,900	5,967	170	20	0	0	0	0
5,967	6,033	180	30	0	0	0	0
6,033	6,100	190	40	0	0	0	0
6,100	6,167	200	50	0	0	0	0
6,167	6,233	210	60	0	0	0	0
6,233	6,300	220	70	0	0	0	0
6,300	6,367	230	80	0	0	0	0
6,367	6,433	240	90	0	0	0	0
6,433	6,500	250	100	0	0	0	0
6,500	6,567	260	110	0	0	0	0
6,567	6,633	270	120	0	0	0	0
6,633	6,700	280	130	0	0	0	0
6,700	6,767	290	140	0	0	0	0
6,767	6,833	300	150	0	0	0	0
6,833	6,900	310	160	0	0	0	0
6,900	6,967	320	170	5	0	0	0
6,967	7,033	330	180	15	0	0	0
7,033	7,100	340	190	25	0	0	0
7,100	7,167	350	200	35	0	0	0
7,167	7,233	360	210	45	0	0	0

If your Household Income on line 9 of your worksheet is		and the number on line 10 is					
		1	2	3	4	5	6 & over
at least	but less than	Your Low Income Credit Table Amount Is					
7,233	7,300	370	220	55	0	0	0
7,300	7,367	380	230	65	0	0	0
7,367	7,433	390	240	75	0	0	0
7,433	7,500	400	250	85	0	0	0
7,500	7,567	410	260	95	0	0	0
7,567	7,633	420	270	105	0	0	0
7,633	7,700	430	280	115	0	0	0
7,700	7,767	440	290	125	0	0	0
7,767	7,833	450	300	135	0	0	0
7,833	7,900	460	310	145	10	0	0
7,900	7,967	470	320	155	20	0	0
7,967	8,033	480	330	165	30	0	0
8,033	8,100	490	340	175	40	0	0
8,100	8,167	500	350	185	50	0	0
8,167	8,233	510	360	195	60	0	0
8,233	8,300	520	370	205	70	0	0
8,300	8,367	530	380	215	80	0	0
8,367	8,433	540	390	225	90	0	0
8,433	8,500	550	400	235	100	10	0
8,500	8,567	560	410	245	110	20	0
8,567	8,633	570	420	255	120	30	0
8,633	8,700	580	430	265	130	40	0
8,700	8,767	590	440	275	140	50	0
8,767	8,833	600	450	285	150	60	0
8,833	8,900	610	460	295	160	70	0
8,900	8,967	620	470	305	170	80	5
8,967	9,033	630	480	315	180	90	15
9,033	9,100	640	490	325	190	100	25
9,100	9,167	650	500	335	200	110	35
9,167	9,233	660	510	345	210	120	45
9,233	9,300	670	520	355	220	130	55
9,300	9,367	680	530	365	230	140	65
9,367	9,433	690	540	375	240	150	75
9,433	9,500	700	550	385	250	160	85
9,500	9,567	710	560	395	260	170	95
9,567	9,633	720	570	405	270	180	105

LOW INCOME CREDIT TABLES

If your Household Income on line 9 of your worksheet is		and the number on line 10 is					
		1	2	3	4	5	6 & over
at least	but less than	Your Low Income Credit Table Amount Is					
9,633	9,700	730	580	415	280	190	115
9,700	9,767	740	590	425	290	200	125
9,767	9,833	750	600	435	300	210	135
9,833	9,900	760	610	445	310	220	145
9,900	9,967	770	620	455	320	230	155
9,967	10,033	780	630	465	330	240	165
10,033	10,100	790	640	475	340	250	175
10,100	10,167	800	650	485	350	260	185
10,167	10,233	810	660	495	360	270	195
10,233	10,300	820	670	505	370	280	205
10,300	10,367	830	680	515	380	290	215
10,367	10,433	840	690	525	390	300	225
10,433	10,500	850	700	535	400	310	235
10,500	10,567	860	710	545	410	320	245
10,567	10,633	870	720	555	420	330	255
10,633	10,700	880	730	565	430	340	265
10,700	10,767	890	740	575	440	350	275
10,767	10,833	900	750	585	450	360	285
10,833	10,900	910	760	595	460	370	295
10,900	10,967	920	770	605	470	380	305
10,967	11,033	930	780	615	480	390	315
11,033	11,100	940	790	625	490	400	325
11,100	11,167	950	800	635	500	410	335
11,167	11,233	960	810	645	510	420	345
11,233	11,300	970	820	655	520	430	355
11,300	11,367	980	830	665	530	440	365
11,367	11,433	990	840	675	540	450	375
11,433	11,500	1,000	850	685	550	460	385
11,500	11,567	1,010	860	695	560	470	395
11,567	11,633	1,020	870	705	570	480	405
11,633	11,700	1,030	880	715	580	490	415
11,700	11,767	1,040	890	725	590	500	425
11,767	11,833	1,050	900	735	600	510	435
11,833	11,900	1,060	910	745	610	520	445
11,900	11,967	1,070	920	755	620	530	455
11,967	12,033	1,080	930	765	630	540	465

If your Household Income on line 9 of your worksheet is		and the number on line 10 is					
		1	2	3	4	5	6 & over
at least	but less than	Your Low Income Credit Table Amount Is					
12,033	12,100	1,090	940	775	640	550	475
12,100	12,167	1,100	950	785	650	560	485
12,167	12,233	1,110	960	795	660	570	495
12,233	12,300	1,120	970	805	670	580	505
12,300	12,367	1,130	980	815	680	590	515
12,367	12,433	1,140	990	825	690	600	525
12,433	12,500	1,150	1,000	835	700	610	535
12,500	12,567	1,160	1,010	845	710	620	545
12,567	12,633	1,170	1,020	855	720	630	555
12,633	12,700	1,180	1,030	865	730	640	565
12,700	12,767	1,190	1,040	875	740	650	575
12,767	12,833	1,200	1,050	885	750	660	585
12,833	12,900	1,210	1,060	895	760	670	595
12,900	12,967	1,220	1,070	905	770	680	605
12,967	13,033	1,230	1,080	915	780	690	615
13,033	13,100	1,240	1,090	925	790	700	625
13,100	13,167	1,250	1,100	935	800	710	635
13,167	13,233	1,260	1,110	945	810	720	645
13,233 and over — follow the steps below using the amount listed here:		4,800	5,800	6,900	7,800	8,400	8,900

1. Household Income (from line 9 of the worksheet) . . . . _____
2. Amount from table above . . . . . _____
3. Subtract line 2 from line 1 . . . . . _____
4. Multiply line 3 by 0.15 (15%) . . . . . _____
   This is your table amount. Fill in on line 12 of your worksheet.

1978 TAX TABLE

Read down the columns to find the bracket which includes your income from line 10. Fill in on line 11 of your form the tax shown to the right of your income bracket.

If your INCOME from line 10 is — at least	but less than	Your TAX is—
$ 0	$ 50	$ 0
50	100	1
100	150	2
150	200	3
200	250	4
250	300	4
300	350	5
350	400	6
400	450	7
450	500	8
500	550	9
550	600	10
600	650	11
650	700	12
700	750	13
750	800	14
800	850	15
850	900	16
900	950	17
950	1,000	18
1,000	1,050	20
1,050	1,100	22
1,100	1,150	23
1,150	1,200	25
1,200	1,250	27
1,250	1,300	29
1,300	1,350	30
1,350	1,400	32
1,400	1,450	34
1,450	1,500	36
1,500	1,550	37
1,550	1,600	39
1,600	1,650	41
1,650	1,700	43
1,700	1,750	44
1,750	1,800	46
1,800	1,850	48
1,850	1,900	50
1,900	1,950	51
1,950	2,000	53
2,000	2,040	55
2,040	2,080	58
2,080	2,120	60
2,120	2,160	62
2,160	2,200	64
2,200	2,240	67
2,240	2,280	69
2,280	2,320	71
2,320	2,360	74
2,360	2,400	76
2,400	2,440	78
2,440	2,480	81
2,480	2,520	83
2,520	2,560	85
2,560	2,600	88
2,600	2,640	90
2,640	2,680	92
2,680	2,720	95
2,720	2,760	97
2,760	2,800	99
2,800	2,840	102
2,840	2,880	104
2,880	2,920	106
2,920	2,960	109
2,960	3,000	111
3,000	3,030	113
3,030	3,060	115
3,060	3,090	118
3,090	3,120	120
3,120	3,150	122
3,150	3,180	124
3,180	3,210	126
3,210	3,240	128
3,240	3,270	131
3,270	3,300	133
3,300	3,330	135
3,330	3,360	137
3,360	3,390	139
3,390	3,420	142
3,420	3,450	144
3,450	3,480	146
3,480	3,510	148
3,510	3,540	150
3,540	3,570	153
3,570	3,600	155
3,600	3,630	157
3,630	3,660	159
3,660	3,690	161
3,690	3,720	164
3,720	3,750	166
3,750	3,780	168
3,780	3,810	170
3,810	3,840	172
3,840	3,870	174
3,870	3,900	177
3,900	3,930	179
3,930	3,960	181
3,960	3,990	183
3,990	4,020	185
4,020	4,045	188
4,045	4,070	190
4,070	4,095	192
4,095	4,120	195
4,120	4,145	197
4,145	4,170	199
4,170	4,195	201
4,195	4,220	203
4,220	4,245	206
4,245	4,270	208
4,270	4,295	210
4,295	4,320	212
4,320	4,345	214
4,345	4,370	217
4,370	4,395	219
4,395	4,420	221
4,420	4,445	223
4,445	4,470	225
4,470	4,495	228
4,495	4,520	230
4,520	4,545	232
4,545	4,570	234
4,570	4,595	236
4,595	4,620	239
4,620	4,645	241
4,645	4,670	243
4,670	4,695	245
4,695	4,720	247
4,720	4,745	250
4,745	4,770	252
4,770	4,795	254
4,795	4,820	256
4,820	4,845	258
4,845	4,870	261
4,870	4,895	263
4,895	4,920	265
4,920	4,945	267
4,945	4,970	269
4,970	4,995	272
4,995	5,020	274
5,020	5,040	276
5,040	5,060	278
5,060	5,080	280
5,080	5,100	282
5,100	5,120	284
5,120	5,140	286
5,140	5,160	288
5,160	5,180	290
5,180	5,200	292
5,200	5,220	294
5,220	5,240	297
5,240	5,260	299
5,260	5,280	301
5,280	5,300	303
5,300	5,320	305
5,320	5,340	307
5,340	5,360	309
5,360	5,380	311
5,380	5,400	313
5,400	5,420	315
5,420	5,440	317
5,440	5,460	319
5,460	5,480	321
5,480	5,500	323
5,500	5,520	325
5,520	5,540	327
5,540	5,560	329
5,560	5,580	331
5,580	5,600	333
5,600	5,620	335
5,620	5,640	337
5,640	5,660	339
5,660	5,680	341
5,680	5,700	343
5,700	5,720	345
5,720	5,740	348
5,740	5,760	350
5,760	5,780	352
5,780	5,800	354
5,800	5,820	356
5,820	5,840	358
5,840	5,860	360
5,860	5,880	362
5,880	5,900	364
5,900	5,920	366
5,920	5,940	368
5,940	5,960	370
5,960	5,980	372
5,980	6,000	374
6,000	6,020	376
6,020	6,040	378
6,040	6,060	380
6,060	6,080	382
6,080	6,100	384
6,100	6,120	386
6,120	6,140	388
6,140	6,160	390
6,160	6,180	392
6,180	6,200	394
6,200	6,220	396
5,220	6,240	399
6,240	2,260	401
6,260	6,280	403
6,280	6,300	405
6,300	6,320	407
6,320	6,340	409
6,340	6,360	411
6,360	6,380	413
6,380	6,400	415
6,400	6,420	417
6,420	6,440	419
6,440	6,460	421
6,460	6,480	423
6,480	6,500	425
6,500	6,520	427
6,520	6,540	429
6,540	6,560	431
6,560	6,580	433
6,580	6,600	435
6,600	6,620	437
6,620	6,640	439
6,640	6,660	441
6,660	6,680	443
6,680	6,700	445
6,700	6,720	447
6,720	6,740	450
6,740	6,760	452
6,760	6,780	454
6,780	6,800	456
6,800	6,820	458
6,820	6,840	460
6,840	6,860	462
6,860	6,880	464
6,880	6,900	466
6,900	6,920	468
6,920	6,940	470
6,940	6,960	472
6,960	6,980	474
6,980	7,000	476
7,000	7,020	478
7,020	7,040	480
7,040	7,060	483
7,060	7,080	485
7,080	7,100	487
7,100	7,120	490
7,120	7,140	492
7,140	7,160	494
7,160	7,180	497
7,180	7,200	499
7,200	7,220	501
7,220	7,240	503
7,240	7,260	506
7,260	7,280	508
7,280	7,300	510
7,300	7,320	513
7,320	7,340	515
7,340	7,360	517
7,360	7,380	520
7,380	7,400	522
7,400	7,420	524
7,420	7,440	526
7,440	7,460	529
7,460	7,480	531
7,480	7,500	533
7,500	7,520	536
7,520	7,540	538
7,540	7,560	540
7,560	7,580	543
7,580	7,600	545
7,600	7,620	547
7,620	7,640	549
7,640	7,660	552
7,660	7,680	554
7,680	7,700	556
7,700	7,720	559
7,720	7,740	561
7,740	7,760	563
7,760	7,780	566
7,780	7,800	568
7,800	7,820	570
7,820	7,840	572
7,840	7,860	575
7,860	7,880	577
7,880	7,900	579
7,900	7,920	582
7,920	7,940	584
7,940	7,960	586
7,960	7,980	589
7,980	8,000	591
8,000	8,020	593
8,020	8,040	595
8,040	8,060	598
8,060	8,080	600
8,080	8,100	602
8,100	8,120	605
8,120	8,140	607
8,140	8,160	609
8,160	8,180	612
8,180	8,200	614
8,200	8,220	616
8,220	8,240	618
8,240	8,260	621
8,260	8,280	623
8,280	8,300	625
8,300	8,320	628
8,320	8,340	630
8,340	8,360	632
8,360	8,380	635
8,380	8,400	637
8,400	8,420	639
8,420	8,440	641
8,440	8,460	644
8,460	8,480	646
8,480	8,500	648
8,500	8,520	651
8,520	8,540	653
8,540	8,560	655
8,560	8,580	658
8,580	8,600	660
8,600	8,620	662
8,620	8,640	664
8,640	8,660	667
8,660	8,680	669
8,680	8,700	671
8,700	8,720	674
8,720	8,740	676
8,740	8,760	678
8,760	8,780	681
8,780	8,800	683
8,800	8,820	685
8,820	8,840	687
8,840	8,860	690
8,860	8,880	692
8,880	8,900	694
8,900	8,920	697
8,920	8,940	699
8,940	8,960	701
8,960	8,980	704
8,980	9,000	706
9,000	9,020	708
9,020	9,040	711
9,040	9,060	713
9,060	9,080	716
9,080	9,100	719
9,100	9,120	721
9,120	9,140	724
9,140	9,160	726
9,160	9,180	729
9,180	9,200	731
9,200	9,220	734
9,220	9,240	736
9,240	9,260	739
9,260	9,280	742
9,280	9,300	744
9,300	9,320	747
9,320	9,340	749
9,340	9,360	752
9,360	9,380	754
9,380	9,400	757
9,400	9,420	760
9,420	9,440	762
9,440	9,460	765
9,460	9,480	767
9,480	9,500	770
9,500	9,520	772
9,520	9,540	775
9,540	9,560	777
9,560	9,580	780
9,580	9,600	783
9,600	9,620	785
9,620	9,640	788
9,640	9,660	790
9,660	9,680	793
9,680	9,700	795
9,700	9,720	798
9,720	9,740	800
9,740	9,760	803
9,760	9,780	806
9,780	9,800	808
9,800	9,820	811
9,820	9,840	813
9,840	9,860	816
9,860	9,880	818
9,880	9,900	821
9,900	9,920	824
9,920	9,940	826
9,940	9,960	829
9,960	9,980	831
9,980	10,000	834

$10,000 or more use tax rate schedule below.

If your INCOME from line 10 is — at least	but less than	Your TAX is—		of the amount over—
$10,000	$11,000	$ 835	+ 12.8%	$10,000
11,000	12,000	963	+ 12.8%	11,000
12,000	12,500	1,091	+ 12.8%	12,000
12,500	13,000	1,155	+ 14%	12,500
13,000	14,000	1,225	+ 14%	13,000
$14,000	$15,000	$1,365	+ 14%	$14,000
15,000	16,000	1,505	+ 14%	15,000
16,000	17,000	1,645	+ 14%	16,000
17,000	18,000	1,785	+ 14%	17,000
18,000	19,000	1,925	+ 14%	18,000
$19,000	$20,000	$2,065	+ 14%	$19,000
20,000	27,500	2,205	+ 15%	20,000
27,500	40,000	3,330	+ 16%	27,500
40,000		5,330	+ 17%	40,000

OCCUPATION NUMBERS

Read down the list and choose the job title that is closest to your main occupation. Find the job number listed to the right of your job title and fill in the number in the proper space on your form.

If you are filing a joint or combined return, each spouse should fill in an occupation number.

If you are a student or if you are temporarily disabled or unemployed, find the last job you had and fill in the number for that job on your form.

If you are retired, fill in the number 991 on your form.

If you are permanently disabled, fill in the number 992 on your form.

If your OCCUPATION is:	Your NUMBER is:
Account clerk	211
Accountant	161
Actuary	021
Adminstrative assistant	163
Administrator	162
Advertiser	135
Air traffic controller	192
Announcer	151
Anthropologist	054
Appraiser	193
Archeologist	055
Architect	001
Artist	141
Assembler	701
Assessor	187
Astronomer	026
Athlete, professional	968
Attorney	111
Auctioneer	255
Auditor	161
Baker	521
Band director	154
Banker	188
Barber	331
Bartender	311
Beautician	332
Biologist	043
Blacksmith	812
Boiler worker	612
Bookkeeper	212
Botanist	044
Brake operator	611
Brick layer	861
Broker	164
Bus driver	911
Butcher	523
Butler	301
Buyer	164
Cabinet maker	661
Caretaker	302
Carpenter	862
Carpet layer	291
Cashier	213
Certified public accountant	161
Chauffeur	918
Chemical worker	053
Chemist	027
Child care worker	305
Chiropractor	071
Claim adjuster	241
Clergy	121
Clerk, office	201
Clerk-typist	202
Coach	092
Collator	652
Computer operator	214
Construction worker	863
Contractor	172
Controller	181
Cook, Chef	313
Copywriter	131
Coroner	165
Cosmetologist	334
Counselor	041
Court reporter	206
Cutter	781
Delivery driver	912
Dental asst., Hygienist	072
Dental technician	072
Dentist	073
Deckhand	358
Designer	142
Detective, private	371
Dietician	074
Dining room attendant	312
Disabled, permanently	992
Dishwasher	314
Dispatcher	913
Doorkeeper	322
Drafter	002
Drill press operator	601
Economist	056
Editor	132
Electrician	821
Elevator operator	384
Engineer	003
Entertainer	963
Excavator	852
Executive	186
Factory worker	791
Farm service worker	421
Farmer, full-time	422
Farmer, part-time	423
Finance officer	183
Finisher	731
Fire fighter	372
Fisher	431
Food processor	522
Foreman, Forewoman	199
Forester	441
Foundry worker	511
Funeral director	176
Garbage collector	356
Gardener	402
Gas station attendant	914
Geologist	029
Grinder	702
Guard	373
Guide	357
Gunsmith	812
Heavy equipment operator	851
Highway maintenance worker	891
Historian	051
Home economist	093
Homemaker-Housewife	306
Hostess, Host	343
Hotel clerk	242
Housekeeper	323
Illustrator	143
Inspector	732
Installer	822
Instructor	094
Insurance adjustor	243
Insurance agent	254
Interviewer	166
Investigator	194
Investor	173
Iron worker	614
Janitor	381
Jeweler	703
Journalist	133
Judge	112
Keypunch operator	215
Kitchen helper	315
Laborer	383
Landlord	177
Landscaper	401
Launderer, dry cleaner	363
Lessor	177
Librarian	101
Lifeguard	376
Line repairer	823
Lithographer	971
Loan officer	189
Lobbyist	169
Locksmith	704
Logger	442
Machine operator	613
Machinist	603
Maid	324
Mail carrier	231
Mail clerk	236
Maintainer	892
Manager	184
Manufacturer	171
Marker	361
Mason	864
Mathematician	028
Mechanic	621
Medical assistant	355
Medical technologist	078
Messenger	232
Military (armed forces)	980
Miner	451
Model	295
Molder	512
Mortician	333
Musician	964
Nurse	075
Nurse's aid	352
Optician	711
Optometrist	077
Orderly, medical	353
Packager	921
Page	102
Painter, Paperhanger	841
Parking lot attendant	916
Performing artist	152
Personnel worker	167
Pharmacist	076
Photographer	144
Physician	077
Physicist	029
Pilot	195
Pipefitter	869
Planner	196
Plasterer, lather	842
Plater	501
Plumber	865
Police officer	374
Political scientist	058
Porter	382
Postal worker	235
Press tender	651
Principal, Asst. principal	095
Printer, duplicator	531
Producer, media	965
Producer, sport	966
Programmer	022
Projectionist	961
Psychiatrist	077
Psychologist	045
Public office, elective	031
Public relations worker	168
Puchasing agent	164
Radiographer	197
Railroad engineer	915
Railroad worker	893
Real Estate, Broker or Sales	185
Receptionist	233
Recreation worker	341
Repairer	631
Reporter	133
Researcher	023
Restorer	541
Retailer	174
Retired	991
Riveter	801
Roofer	866
Sales agent, securities	256
Sales clerk	293
Sales/Service rep	257
Sales representative	251
Sanitation worker	391
Sewer	782
Secretary	203
Servicer	632
Sheet-metal worker	802
Shipping/Receiving clerk	222
Social worker	198
Sociologist	057
Statistician	025
Steamfitter	868
Stenographer	204
Stevodore	917
Stewardess, Steward	354
Stock clerk	223
Store owner	296
Superintendent	180
Supervisor	199
Surveyor	011
Switchboard operator	951
Systems analyst	012
Tailor	783
Taxi driver	918
Teacher	091
Teacher aid	096
Technician	190
Telephone operator	234
Teller	216
Tester	733
Therapist	079
Ticket seller	253
Tile setter	860
Tool and die maker	604
Traffic manager	185
Trainer	411
Trimmer	784
Truck driver	901
Trust officer	189
Typesetter	972
Typist	205
Underwriter	160
Upholsterer	785
Usher	344
Utility worker	952
Vendor	297
Veterinarian	070
Waiter, Waitress	316
Warden	379
Warehouse worker	922
Watchmaker	712
Weather observer	020
Welder	811
Wholesaler	175
Writer	134
Zoologist	046